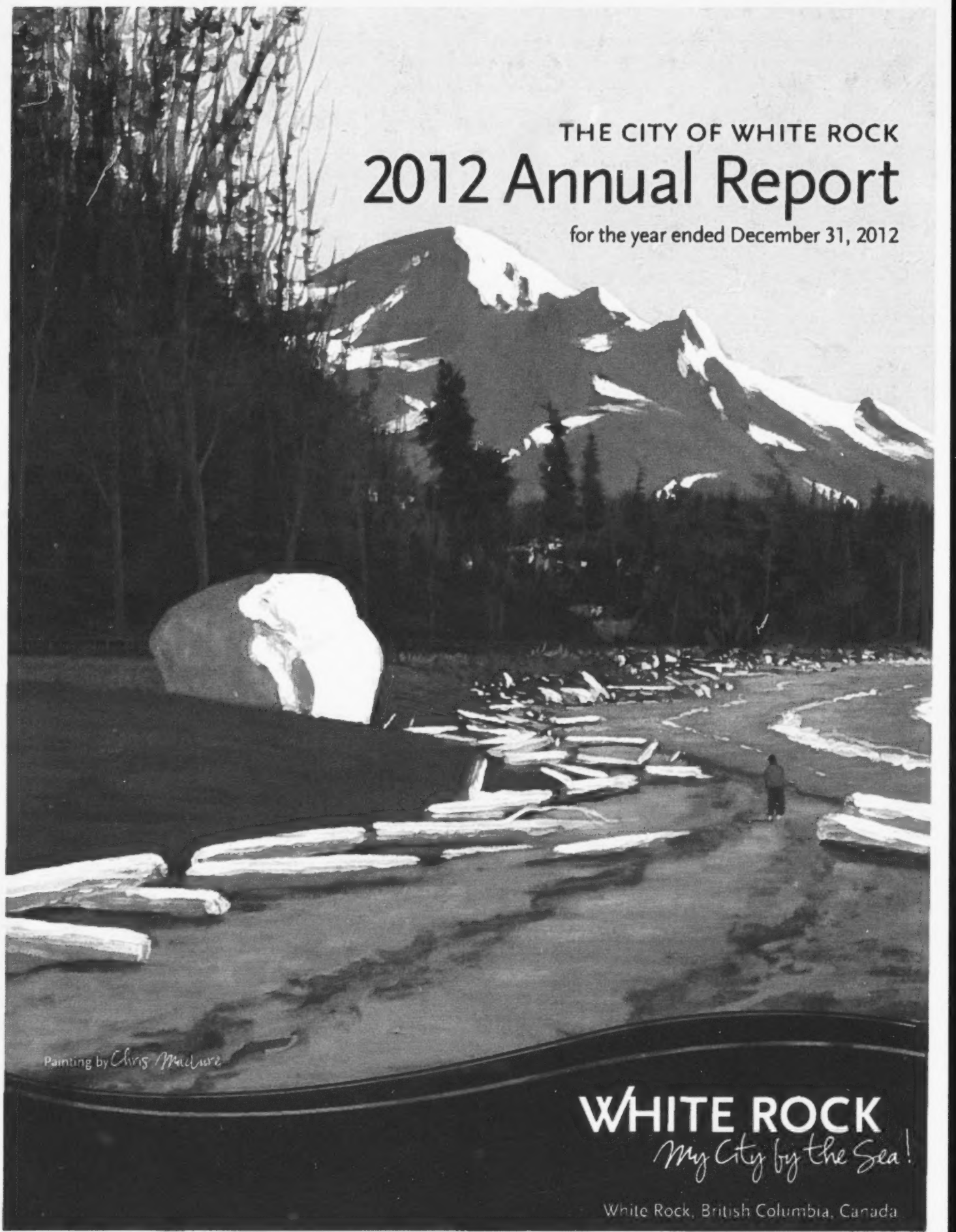

THE CITY OF WHITE ROCK

2012 Annual Report

for the year ended December 31, 2012

Painting by Chris Maclsaac

WHITE ROCK

My City by the Sea!

White Rock, British Columbia, Canada

City of White Rock
2012 Annual Report for fiscal year ending
December 31, 2012.

Prepared by the Communications and Financial Services Departments of the City of White Rock in cooperation with all civic departments and agencies.

The City of White Rock would like to thank the following photographers and artists for the use of their paintings and/or images in the 2012 Annual Report: Chris MacLure, Jamie Leggatt, Craig Mutch and Kent Kallberg.

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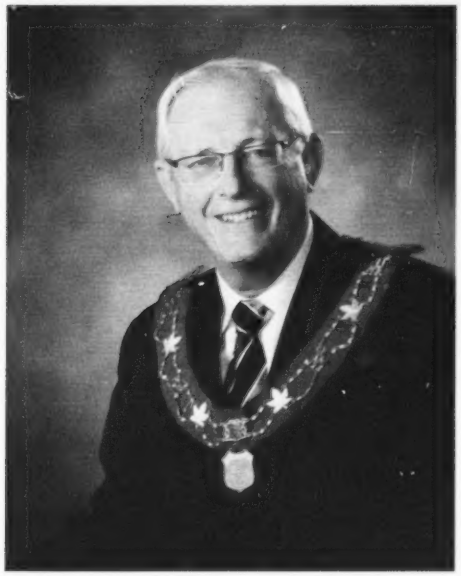
MESSAGE FROM THE MAYOR



On behalf of Council, I am pleased to present the 2012 Annual Report for the City of White Rock. This report provides a comprehensive overview of the City's financial performance for the fiscal year ending on December 31, 2012, as well as a review of departmental activities and program highlights for the year.

Last year was a busy year, full of new ideas and initiatives that will greatly benefit our beautiful City. Two way communication with our residents was paramount in moving forward. We held four community forums in 2012 which were well attended and resulted in excellent, intelligent dialogue.

After a community forum on arts as an economic generator, we developed an Arts Economic Task Force. This group was tasked with providing Council with a strategic plan for the advancement of the arts as an economic generator in the community. In November 2012, the task force presented a well thought out strategy to Council and in 2013 we will be putting that strategy into place, taking the necessary steps to make White Rock a world class arts and cultural destination.

We also heard and responded to the need for an off-leash dog park, opening a 37,000 sq. ft. off-lease dog park in Ruth Johnson Park, right beside Centennial Arena, in October 2012. Our new off-lease dog park is an excellent example of how residents can make a difference by communicating with Council.

Sadly, we also experienced loss in 2012. On June 26, 2012, community advocate and long-time Councillor Mary-Wade Anderson passed away. The City held a By-Election on November 3 and as a result, Bill Lawrence joined us on Council. Fortunately, Councillor Lawrence learned the ropes quickly and has been a great addition to our strong Council.

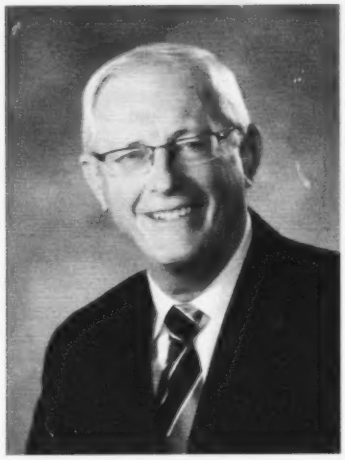
As we move forward in 2013, the priorities we identified early in our term remain important. We will continue to move forward to reach the goals and objectives clearly communicated through our 2012 – 2014 Corporate Priorities.

As a Council, we enjoy hearing from our residents. To e-mail any member of Council directly, use their first initial and last name @whiterockcity.ca (for example wbaldwin@whiterockcity.ca). You can also send an email to whiterockcouncil@whiterockcity.ca, which is automatically redirected to Administration staff to facilitate a timely response. Emails are provided to Council the week in which they are received.

On behalf of City Council, we hope you enjoy this report on our City's activities and accomplishments of 2012.

Wayne Baldwin
Mayor

2012 - 2014 CITY COUNCIL

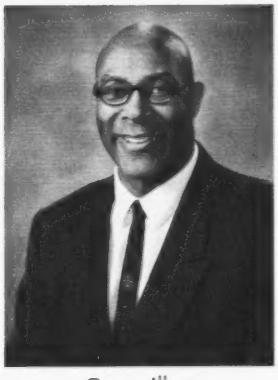


Mayor Wayne Baldwin
t. 604.541.2124
wbaldwin@whiterockcity.ca

Councillor
Alan Campbell
acampbell@whiterockcity.ca

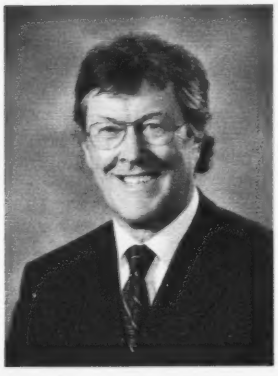
Councillor
Helen Fathers
hfathers@whiterockcity.ca

Councillor
Louise Hutchinson
lhutchinson@whiterockcity.ca



Councillor
Bill Lawrence
blawrence@whiterockcity.ca

Councillor
Grant Meyer
gmeyer@whiterockcity.ca



Councillor
Larry Robinson
lrobinson@whiterockcity.ca

REMEMBERING COUNCILLOR MARY-WADE ANDERSON

On June 26, 2012 the City of White Rock lost long-time Councillor Mary-Wade Anderson at the age of 84 due to heart complications nearly four months after undergoing a heart-valve replacement

Mary-Wade was a passionate and outspoken advocate for our community and a White Rock Councillor for 12 years. She served on numerous committees and boards during her time on Council, and particularly enjoyed her work with Metro Vancouver's boards, the Waste Management Committee, the Lower Mainland Treaty Advisory Committee (LMTAC), and the Peace Arch Hospital and Community Health Foundation. She quickly became an expert in those and any subject that interested her.

"Mary-Wade had two major interests in her life - the Peace Arch Hospital and Community Health Foundation and City Council," said Mayor Baldwin, who was the City Manager of White Rock when Mary-Wade was first elected to Council. "She was a force to be reckoned with and livened many a meeting with her famous one liners."

Mary-Wade's rich history includes a career as an industrial welfare officer, nurse, realtor and businesswoman. She was also a past-president of the Fraser Valley Real Estate Board.

On July 11, 2012, the City of White Rock remembered Mary-Wade Anderson through a Celebration of Life at the White Rock Community Centre. Many friends and members of the public attended the event, packing the community centre and sharing memories of the tough but genuine Councillor.

CITY OF WHITE ROCK AT A GLANCE - 2012

ABOUT WHITE ROCK
White Rock, British Columbia, is located in the southwest corner of the Lower Mainland, 45 kilometers from the City of Vancouver and three kilometers from the Canada/US border.

A beautiful, seaside community, White Rock surrounds an eight kilometer sandy beach and the warm shallow waters of the Semiahmoo Bay. With a moderate climate, White Rock is a preferred retirement spot, with an average summer temperature of 23° C, and an average winter temperature of 6° C.

INCORPORATED
April 15, 1957

POPULATION (2011 CENSUS)
19,339

RESIDENTIAL HOUSING STATS
Net increase of 123 new housing units

CONSTRUCTION VALUE
$75.1 million

CITY AREA
5.13 sq. km.

DEDICATED PARK LAND
80 acres (approx.)

PIER LENGTH
1,542 ft or .28 miles or 0.47 km

PROMENADE LENGTH
7,199 ft or 1.36 miles or 2.19 km

AVERAGE COST OF A DETACHED HOME
$952,028

BUILDING PERMITS ISSUED
242

BUSINESS LICENSES ISSUED
2,532

2012 COMMITTEES

MAYOR'S STANDING COMMITTEES

External Communications Review Sub-Committee
Finance and Audit Committee
Governance and Legislation Committee
Grants-in-Aid Sub-Committee
Land Use and Planning Committee
Month of August Contract Committee

OTHER ADVISORY COMMITTEES

Advisory Design Panel
Board of Variance
Parcel Tax Roll Review Panel

TASK FORCES

Arts Economic Task Force
Homeless to Housing Task Force
Mayor's Task Force on Parking

SELECT COMMITTEES

Economic Investment Committee
Environmental Advisory Committee
Outstanding Canadians on the Peninsula Committee
Public Art Advisory Committee

COUNCIL'S CORPORATE PRIORITIES

COUNCIL'S CORPORATE PRIORITIES

Collectively, Mayor and Council set the strategic direction for the City of White Rock. The Corporate Priorities identifies and documents the priorities of the City of White Rock for the 2012 – 2014 term of Council and illustrates goals that have already been achieved.

The plan gives Council and staff a clear roadmap. It helps focus energies on what is most important, ensures proper allocation of resources to different priority areas in a balanced way, and provides direction to employees on how they contribute to the plan. This plan is re-evaluated regularly to monitor and assess results and performance.

A checkmark beside an item indicates the completion of that task or priority. A dot next to an item indicates the year it will be addressed. Some items are ongoing, which is indicated by dots under more than one year.

CULTURAL / SOCIAL/ WELLBEING

The City of White Rock desires to continue to distinguish itself from others through development and support of unique social, cultural and recreational opportunities.

KEY PRIORITIES	2012	2013	2014
Set strategic direction for Leisure Services department	✓		
Develop and implement a fire and trip & fall prevention program for older adults	✓		
Work with our strategic partners to continually enhance the Centre for Active Living program	•	•	•
Develop a Cultural Strategic Plan		•	
Enhance public art in the city as guided by the Public Art Advisory Committee		•	•
Better use of green space to encourage walking and accessiblity to the waterfront		•	•
Position White Rock as a healthy community		•	•

PUBLIC TRUST

The City of White Rock values open, inclusive and friendly governance processes. The City will continue to strive to be a leader in developing and fostering relationships with, and within, the community.

KEY PRIORITIES	2012	2013	2014
Continue to embrace openness, inclusiveness and friendliness as a hallmark of our service delivery programs	•	•	•
Continue to encourage civic engagement as part of our public process	•	•	•
Develop a plan to bring forward video streaming of Council Meetings		•	

TOWN CENTRE

A healthy and sustainable Town Centre area is seen as crucial to economic well-being, sustainability and overall quality of life in White Rock.

KEY PRIORITIES	2012	2013	2014
Review density bonus policy	•	•	
Complete a density analysis for lower Johnston Road		•	
Develop a plan to increase the density along North Bluff Road		•	•
Enhance White Rock's four commercial areas		•	
Increase density in the Town Centre		•	

WATERFRONT

A vibrant and active waterfront is recognized as a key element of White Rock's character. Ready access, safety and quiet enjoyment is a central focus for the City of White Rock.

KEY PRIORITIES	2012	2013	2014
Review and update the parking strategy	✓		
Finalize promenade regulations	✓		
Make improvements to beautify the waterfront	•	•	•
Develop and enhance waterfront attractions		•	
Amend OCP to permit commerce on the waterfront		•	
Develop a plan for underground wiring		•	
Prepare a plan for parking structure on the waterfront			•

INFRASTRUCTURE

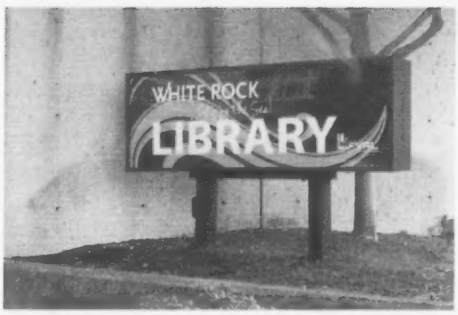
Robust municipal infrastructure is fundamental to quality of life. The City of White Rock wants to continue to make appropriate strategic investments to maintain or replace public assets as required.

KEY PRIORITIES	2012	2013	2014
Review Facilities Master Plan to guide future improvements	✓		
Complete inventory of public trees	✓		
Complete an Asset Management Plan for sanitary sewer and storm drainage	✓		
Review and formulate an action plan regarding City Hall and renovate	•	•	•
Complete major roads/intersections/sidewalks projects	•	•	•
Continue to review landscaping standards and develop a sustainable maintenance program, including intersection site line visibility	•	•	•

SERVICE DELIVERY

Service delivery is essential to the City of White Rock and we will continue to work to enhance our community programs.

KEY PRIORITIES	2012	2013	2014
Actively work towards meeting Metro Vancouver Regional District's solid waste diversion targets	•	•	•
Develop a plan for solid waste utility and associated user fees		•	


WHITE ROCK
LIBRARY

INTERNAL / CAPACITY / DIRECTION

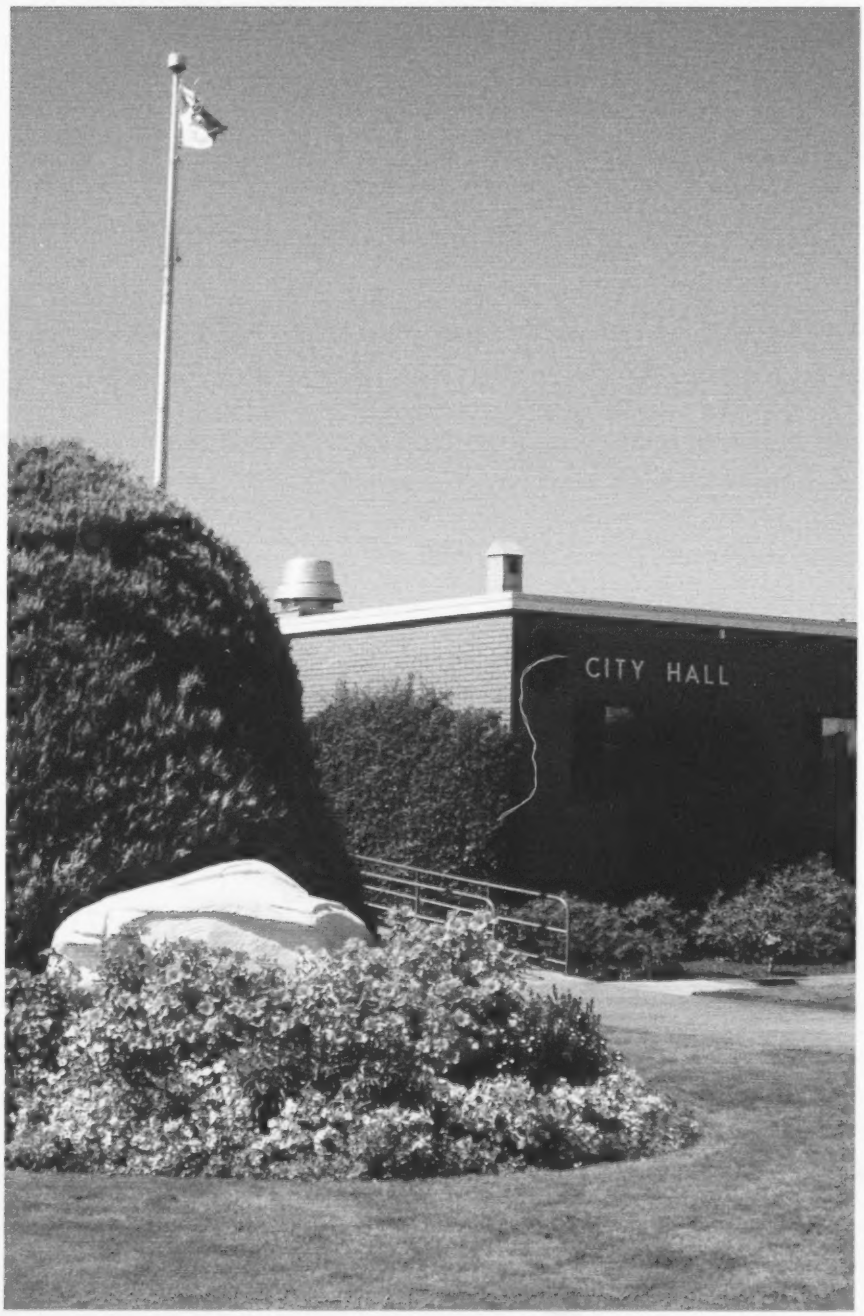
There are a variety of requirements for organizational improvements in order to provide for efficient and effective governance and improved information and access for citizens and businesses alike. The City wishes to prioritize these and set realistic and achievable work plans to resolve these issues.

KEY PRIORITIES	2012	2013	2014
Fill vacant senior City management positions	✓		
Continue to implement an enhanced Occupational Health and Safety Program	•	•	•
Review and update key policies and bylaws	•	•	•
Review the effectiveness and efficiency of bylaw and parking enforcement functions and its ability to meet current and future demands	•	•	•
Pursue opportunities to enhance Council's governance	•	•	•
Complete collective bargaining (CUPE/IAFF Contracts)	•	•	•

PROTECTION OF PERSONS AND PROPERTY

Programs to address the protection of persons and property is a fundamental City function. The City of White Rock will seek to continuously improve emergency preparedness.

KEY PRIORITIES	2012	2013	2014
City staff will receive updated training in emergency preparedness	✓		
Improve public safety by adding one additional RCMP officer	✓		
Continue to review RCMP dispatch contract to maximize efficiency and effectiveness of the service	•	•	•
Update Fire Bylaw/ Standards/Cost Recovery	•	•	•


CITY HALL

VISION AND VALUES

CORPORATE VISION

White Rock will provide for all its citizens a high quality of life where:

- Our high quality environment is protected and nurtured for current and future generations.
- The community feels safe, secure and friendly.
- Opportunities exist for our businesses to prosper.
- Arts and culture flourish and our heritage is celebrated.
- Municipal boundaries are less important than a strong sense of pride in and connectedness to our community.
- We all can live, work and play in an enjoyable atmosphere.

MISSION

Building community excellence through effective stewardship of all community resources.

CORPORATE VALUES

Excellence - always striving for improvement.

Respect - building trust and respect within our sphere of influence.

Integrity - honestly striving for equity and fairness in all that we do.

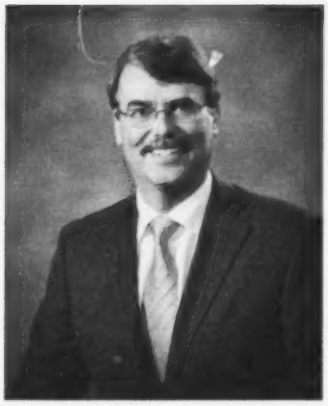
Responsibility - always mindful of our responsibility to current and future generations and our environment.

Accountability - taking seriously the stewardship role our electors have bestowed on us, and communicating why we are doing what we are doing so that transparency of decision making is maximized.

Value - adopting innovative approaches to service delivery that assure the most value (return) for the least (investment) net cost to taxpayers (note: this is not the same as always picking the least expensive approach).

Community Participation in Government - maximize inclusivity and involvement in public decision making.

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



On behalf of the employees of the City of White Rock, I am happy to present our 2012 Annual Report.

A snapshot of 2012 is presented throughout the pages of this report, along with the financial results for the year, and key projects completed. Also highlighted are our upcoming projects and priorities for 2013.

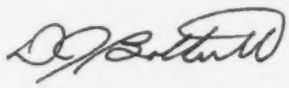
As a long-term resident of the area, I was excited to join the City of White Rock team in 2012. I hit the ground running, working extensively with staff and Council on the many goals and priorities for the year.

We established several task forces with very specific goals. The Arts Economic Task Force focused on a strategic plan for advancing arts as an economic generator in our community. The Mayor's Parking Task Force brought together representatives from the City, the White Rock Business Improvement Association, and waterfront businesses to explore parking and related options for the waterfront area and immediate surroundings. The task force made their recommendations to Council in record time and their creative and out of the box ideas where adopted.

In 2012 we also made large strides forward in reducing the amount of solid waste we send to the landfill. With the Green Can program firmly in place for single family dwellings, we moved garbage collection to alternate weeks. The Green Can and recycling collection programs remained weekly. The new alternate week garbage collection schedule was well received, and residents are making excellent use of the weekly curbside recycling programs to reduce the amount of garbage that goes to the landfill.

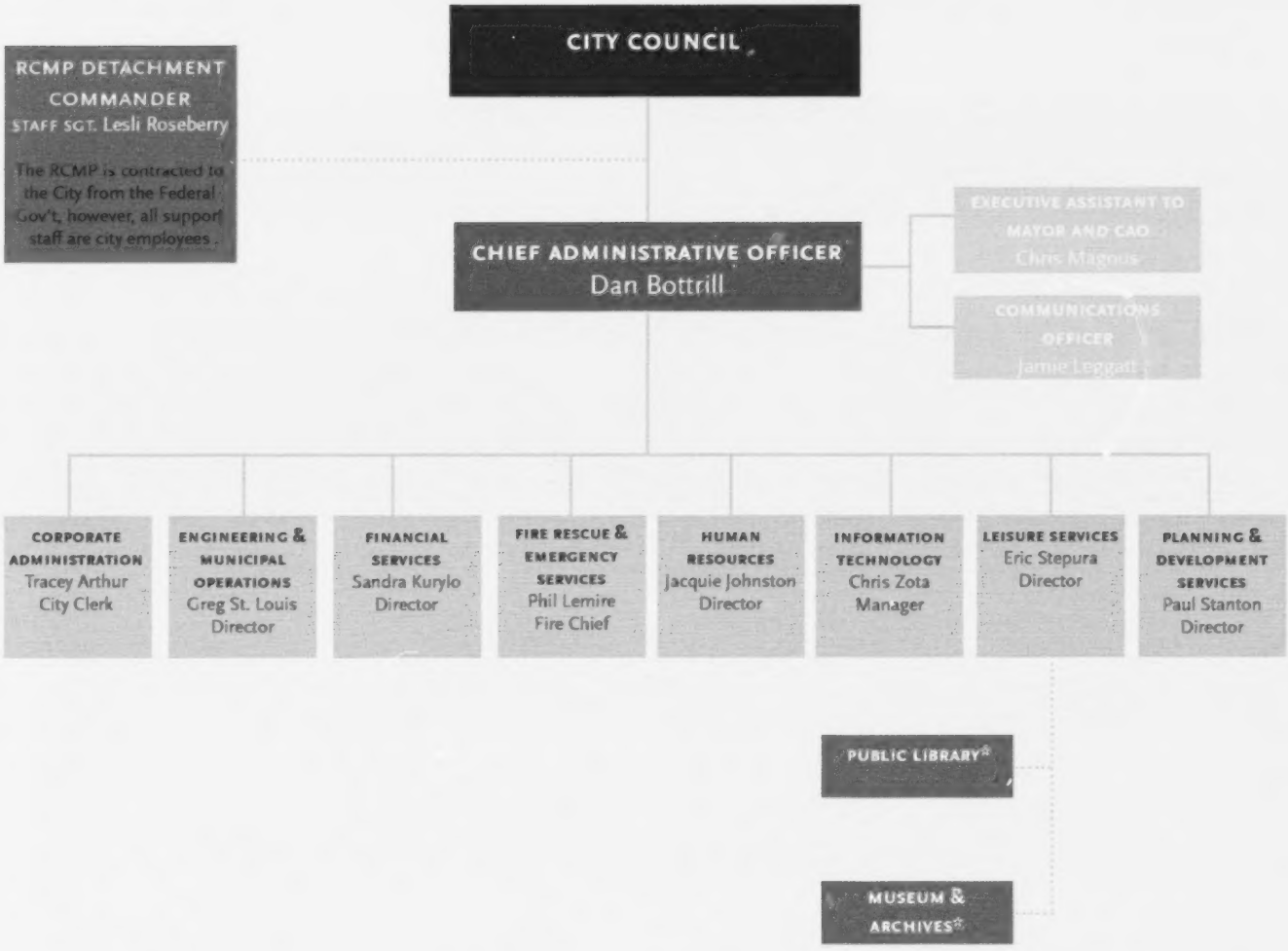
Internally, 2012 was a year of solidifying our senior management team. We filled the vacant positions of Director of Leisure Services, and Director of Engineering and have moved forward with a strong and well experienced senior management team.

I would like to express my thanks to Mayor and Council, City employees and our many volunteers. Each and every one of these dedicated individuals work diligently for White Rock. Moving forward, I expect 2013 to be an exceptional year as we all work together for our City by the Sea!



Dan Bottrill
Chief Administrative Officer

ORGANIZATIONAL CHART



** The Library and Museum are owned and maintained by the City. The Library staff are Regional Library employees. The Director of Leisure Services is the City Liaison for the Library and the Museum.*

DEPARTMENT LISTING

City Clerk's Office
604.541.2212
clerksoffice@whiterockcity.ca

Corporate Administration
604.541.2124
citymanager@whiterockcity.ca

Engineering & Municipal Operations
604.541.2181
parks@whiterockcity.ca

Financial Services
604.541.2100

Human Resources
604.541.2158
hr@whiterockcity.ca

Information Technology
604.541.2113

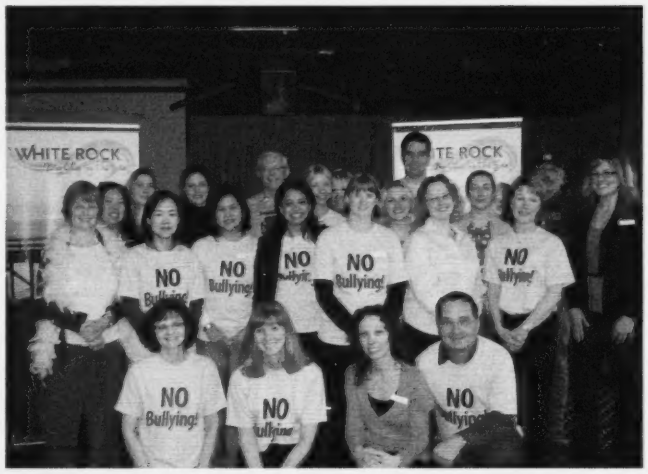
Leisure Services
604.541.2199
leisuremail@whiterockcity.ca

Planning & Development Services
604.541.2136
planningBD@whiterockcity.ca

Fire Rescue, Non-Emergency
604.541.2121

RCMP, Non-Emergency
778.593.3600
policing@whiterockcity.ca

Parking, Bylaw Services and Animal Control
604.541.2100
After Hours - 604.541.2146
parking@whiterockcity.ca



DEPARTMENT OVERVIEWS

CORPORATE ADMINISTRATION

The City of White Rock's Administration Department is comprised of three areas:

Administration

The CAO of the City of White Rock, as described in the Community Charter, is appointed by Council to manage and direct all City employees. The CAO is responsible for the implementation of Council policies and directives, provides input and advice to Council on policy related issues, and assists Council in setting corporate goals.

The CAO is also responsible for the overall administration of the City's departments, providing leadership and direction for the Senior Management Team and overseeing the City's communication function.

City Clerk

The Clerk's Office is responsible for the preparation of agendas and minutes for Council and committee meetings; maintenance and access to corporate records, including bylaws and policy, providing administrative support to Council and its committees.

This office manages risk management claims, Freedom of Information and Protection of Privacy Act requests, and carries out the coordination and execution of local government and school district elections.

Communications

The Communications Officer works with all departments on the development of internal and external communications. This office advises of effective publicity, media relations, and marketing approaches and coordinates the implementation of communication plans and strategies.

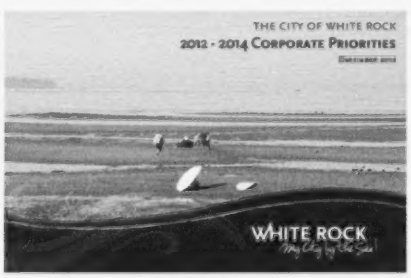
DEPARTMENTAL HIGHLIGHTS FROM 2012

City Clerks Office

- 18 Regular Council Meetings
- 5 Special Council Meetings
- 15 Closed Council Meetings
- Council Inaugural Meeting, November 19, 2012
- 19 Public Hearings / Public Meetings
- 3 Community Forums
- 34 Select Committee/ Task Force Meetings
- 41 Standing Committee Meetings
- Set up 15 Committees for 2012
- 52 Freedom of Information Requests
- Conducted a By-election, held on November 3, 2012
- Ground work for implementing an Electronic Document Management System for the City

Communications

- 2011 Annual Report
- 2012 – 2014 Corporate Priorities brochure
- Developed and implemented biweekly garbage collection communications plan
- 2013 Garbage Collection Calendar
- Managed social media and online communication
- By-Election communication
- Coordinated regular newspaper advertising
- Ensured branding standards compliance
- Created and distributed media releases
- Developed and distribute weekly e-newsletter



ENGINEERING AND MUNICIPAL OPERATIONS

The Engineering and Municipal Operations Department strategically plans and maintains municipal infrastructure assets, with an emphasis on the environment, sustainability and a vision for the future. The department delivers essential municipal services to sustain and enhance the quality and livability within the community, while being fiscally responsible.

Engineering and Municipal Operations is comprised of four areas:

Administration

The department administers the implementation and construction of on-going and new projects including budgeting, prioritizing and long-range planning through the City's Financial Plan and Capital Works Program. 2012 projects included:

- Updates to Solid Waste and Dumping Bylaws

Solid Waste Management

As stewards for the City the department strives to provide service excellence of commercial and residential recycling and waste collection to our residents. 2012 projects included:

- Implementing bi-weekly garbage collection program to help the City meet the 70% waste diversion goal by 2015
- Collected 8,100 metric tonnes of solid waste:
  - 4,500 MT garbage
  - 1,900 MT recycling
  - 1,700 MT green waste

Engineering

The department regulates and ensures compliance of engineering related approvals for City property, subdivisions and guides tree management on both private and public land. 2012 projects included:

- Victoria Ave. Phase 1 (Balsam to Finlay) Sewer and roadworks upgrades completed
- Victoria Ave. Phase 2 & 3 (Balsam to Fir, Martin to Vidal) upgrades started
- Royal and Coldicutt Lane paving
- Traffic safety projects for North bluff included pedestrian crosswalk improvements at Foster Street, traffic island installation at George Street and relocation of bus stop at Kent Street
- Completed Sanitary and Drainage Sewer Master Plans

Operations

The department ensures proactive day to day operations and maintenance of City infrastructure, drainage and sanitary systems, roads, sidewalks, boulevards, walkways, parks, equipment, fleet vehicles and facilities. 2012 projects included:

- New off leash Dog Park
- Vehicle purchases included street sweeper, garbage truck, electric gator
- RCMP facility upgrades included storage renovations, interior and exterior painting
- Exterior painting of Firehall, Library exterior sign replacement
- Demolition of city owned house on Prospect Ave
- Completed non-destructive testing of all city street lights
- Kent Street Activity Centre upgrades including Coffee Shop renovation, interior and exterior painting, Library and Snooker room flooring replacement

FINANCIAL SERVICES

The Financial Services Department provides financial expertise, advice and administration to support City operations, including:

- Coordinating the development of the Five Year Financial Plans and the processes required to obtain adoption by mandated deadlines
- Preparing various legislated financial reports including the Annual Financial Statements, Statement of Financial Information and the Local Government Data and Statistics input
- Collecting and administering property taxes, City Hall reception, accounts payable, city banking and investments as well as employee payroll
- The operation and maintenance of pay parking systems and equipment
- Parking customer service and liaising with waterfront merchants
- Parking enforcement and dealing with day to day matters involving residents and businesses

The Financial Services Department is comprised of two areas:

Finance

Many finance functions are necessary to meet statutory requirements as set out in the Community Charter. These statutory requirements focus on the accounting, reporting and safeguarding of taxpayers' money and other assets. Finance ensures that all requirements are met. In addition, ongoing support is provided to City Council and staff.

Parking

The Financial Services Department also deals with most aspects of parking. The Department assumed responsibility for parking related bylaw enforcement in May 2011. Emphasis is placed on technology, customer service and cost-effective revenue generation.

Accounting and Reporting

- Completed 2011 year-end financial statements and all related statutory processes
- Completed research and accounting calculations/entries for 2011 tangible capital asset additions, deletions and amortization - this involved tracking of more than 9,000 assets and accounting for $14.2 million worth of new assets put into service during the year
- Projected future tangible capital asset amortization for budget purposes (two Financial Plans)
- Continued to establish CAL ongoing billing and cost recovery processes
- Prepared 650 journal entries and several hundred reconciliations
- Placed 46 investments
- Issued several statutory financial reports and tax remittances
- Processed 6,684 accounts payable invoices
- Issued 4,159 payroll advices to employees and 182 remittances to employee benefit providers, unions and savings plans
- Completed quarterly financial reports for the Finance and Audit Committee

Financial Plans

- Completed 2012 to 2016 and 2013 to 2017 (to 3rd Bylaw reading) Financial Plans
- Facilitated Community Forum on Capital Projects

Property Taxes

- Completed 2012 property tax and utility fee bylaws and administered 2012 tax season
- Issued 9,171 property tax notices with 16 different levies
- Processed 5,961 Home Owner Grant applications and 352 Property Tax Deferments
- Administered property tax prepayment plan for approximately 2,010 participants
- Completed "2013" Permissive Tax Exemption process and bylaws

Parking

- Further developed in-house parking bylaw enforcement function
- Performed maintenance and preventative maintenance of pay parking systems and equipment
- Implemented equipment/software modifications required to deal with new $1 and $2 coins issued by the Royal Canadian Mint
- Participated on Mayor's Waterfront Pay Parking Task Force – provided support and completed several analyses and reports
- Implemented several of the above Task Force's recommendations, in particular to pay parking program rates, hours and decals
- Responded to 54 written complaints
-

Technology

- Implemented new Citywide tangible capital asset accounting technology
- Worked with IT to implement online tax certificates
- Implemented new technology for certain City banking and investment processes

Fees & Charges

- Assumed responsibility for and completed 2013 Fees and Charges Bylaw Update
- Completed research, developed recommendations and drafted Bylaw for Secondary Suite Service Fee

Other

- Administered 2012 Grant in Aid process
- Updated Council Purchasing Policy
- Researched and made recommendations to improve Council Investment Policy
- Completed annual renewals of City vehicle fleet, property, boiler & machinery, crime and Council AD&D insurance policies
- Provided additional support and assistance due to temporary vacancies of senior management positions

FIRE RESCUE

The primary mandate of White Rock Fire Rescue is to protect life, property and the environment, from fire and natural or man-made emergencies. The department strives to achieve this through a variety of services and programs.

The department quickly responds to a wide variety of emergency incidents with well trained staff and is comprised of six key areas:

Fire Suppression
The department responds to incidents involving or potentially involving fire. They assess the problem, protect lives, property and minimize damage to the environment.

Medical Calls
Firefighters are trained as First Responders for medical emergencies. This "First Responder" service is a part of the pre-hospital medical care system in the Province of British Columbia.

Motor Vehicle Incidents (MVI)
The department is equipped with rescue equipment that can be used for auto extrication. Fire crews also attend MVI's for a variety of reasons including fire suppression, medical assistance, to control fuel leaks, environmental protection, and to secure the scene for the safety of other emergency responders.

Rescue and Safety
The department responds to a wide range of miscellaneous incidents. Some examples are people trapped in elevators, oil/fuel spills, electrical problems, damage to gas lines and complaints of various types.

Fire Prevention
In order to minimize the occurrence and the potential consequences of fires, the department has a proactive prevention program. Regular inspections are carried out in all assembly, commercial, institutional and multi-residential buildings. The department works closely with Planning and Development Services reviewing building plans, development proposals and completes license inspections or preoccupancy inspections when required.

Public Education
The department provides fire safety and emergency preparedness training information and programs.

EMERGENCY PROGRAM

Personal preparedness training sessions continue to be a focus of the Emergency Program. As well in 2012, council and senior staff received a core training program designed to provide an overview and framework of the City and Provincial Emergency Programs.

Staff participated regionally in projects related to IPREM, which is the Integrated Partnership for Regional Emergency Management in Metro Vancouver.

In October city staff participated along with over 590,000 other British Columbians in the Great British Columbia Shakeout Earthquake Drill. The intent of the drill is to promote awareness of how to prepare and protect yourself when an earthquake occurs.

Emergency Preparedness
The Fire Chief is the Emergency Coordinator for the City and oversees the City's Emergency Response Program. The Program consists of many aspects, such as reviewing emergency response plans, the ESS (Emergency Social Services) Program, responsibility for and management of the EOC (Emergency Operations Centre), staff training and Public Education.

DEPARTMENTAL HIGHLIGHTS FROM 2012

The Fire Rescue Department responded to 1,494 incidents in 2012, of which 1,281 were of an emergent nature. This equates to a 3.5% increase in calls for service from the average call volume experienced over the previous five years. Of the 1,494 incidents, 277 were fire related and 65 involved a rescue or motor vehicle incident. There were 951 responses to medical incidents in 2012, which equates to a similar percent of the overall call volume from the previous year.

The department continues to place an emphasis on being proactive in the areas of prevention and education. In 2012 WRFR with assistance from the National Fire Protection Association established a "Remembering When" program in partnership with the White Rock Home Health Office of Fraser Health. The program is designed to provide education on fire and fall prevention to older adults.

A home smoke alarm program was also established where crews check smoke alarms and will assist with replacing batteries or the detector if the resident requires assistance.

WRFR in partnership with White Rock RCMP hosted a Community Safety Fair, with numerous agencies that serve the area attending. During the year 38 public education sessions took place in a variety of formats such as school presentations, fire safety presentations and fire hall tours. Over 2250 people attended the sessions over the course of the year.

The department completed 692 inspections during 2012. Inspections occurred primarily in multi-family, business and institutional occupancies. Reviews continue to be completed on development applications and various plans submitted for permits.

HUMAN RESOURCES

The Human Resources Department supports and enhances the City's vision through the establishment of employee programs and policies that assist and guide employees in reaching and accomplishing their goals and objectives.

Human Resources partners with other City departments to attract, retain and motivate a qualified and inclusive workforce. Core business areas include:

Recruitment, Employee Development and Retention
The recruitment, training and retention of staff is a key role of Human Resources. Through training programs, the department supports the continued development of staff.

Employee Health and Safety
Human Resources supports the creation and maintenance of a safe, respectful and healthy workplace for all employees. It is committed to the prevention of injuries and optimizing the health and well-being of staff.

Organizational Planning
The department creates and implements strategies in partnership with other City departments to align organizational objectives and available resources. Human Resources provides strategic expertise in the City's human capital business decisions and actively participates in regional municipal human resources and labour relations matters.

Labour Relations
Human Resources fosters effective partnerships with our unions and employees and provides expertise and guidance to staff on matters pertaining to collective agreement interpretation and administration.

Salary and Benefit Administration
Human Resources identifies and promotes industry best practices and is a strategic partner in achieving workforce excellence and organizational capacity resulting in the delivery of valued services.

DEPARTMENTAL HIGHLIGHTS FROM 2012

- Recruited three senior City management positions
- Introduced and rolled out a new corporate Respectful Workplace policy
- Participated in the development of the City's internal intranet site
- Continued implementation of an enhanced occupational health and safety program and related training
- Delivered wellness sessions for all City employees
- Commenced planning and development of a corporate leadership development program
- Conducted an organizational review of RCMP support services

INFORMATION TECHNOLOGY

The Information Technology department provides technology services, advice, solutions, and guidance to support City operations. In addition to ensuring the efficient and effective delivery of services, the Information Technology department manages the security and protection of electronic data.

The department is comprised of two sections:

Information Technology Services

- Desktop Computer Support
- Network and Telecommunication Infrastructure
- Server maintenance and System Integration
- Database and Website Administration
- Project Management
- Planning and Standards
- Application Support and Integration

Geographic Information Systems (GIS)

GIS is an innovative computer-based mapping tool that takes information from a database about a location – such as streets, buildings, water features, vegetation, and terrain – and turns it into visual layers. The ability to view these features on a map gives users a better understanding of a particular location, enabling planners, analysts, and others to make informed decisions about their communities.

DEPARTMENTAL HIGHLIGHTS FROM 2012

White Rock Online Mapping System
This was made possible through an innovative collaboration with the City of Surrey. By utilizing Surrey's proven and feature rich online mapping tool (COSMOS), White Rock is able to provide a high quality online mapping system experience. This puts everyday GIS tools in the hands of the general population and city staff alike. The service can be accessed from any computer (Windows/Mac) or mobile device. The City of White Rock will continue to look for ways to collaborate and develop new services in a cost effective manner.

Upgraded City's Internet feed to a 10 Mbps fiber optics link. Today's applications and business transactions are increasingly web based, feature reach, and data intensive. To make this possible, an organization requires the appropriate network infrastructure. The City will be better positioned for the adoption of eGoverment applications. This was achieved with significant cost savings.

Tree Inventory Management GIS application
This project was completed by digitally mapping the location of city trees. Additional data about the trees (species, disease, etc.) has also been collected and it will allow for a more accurate management approach.

White Rock Museum Internet feed and network infrastructure upgrade.
The renovations of this facility involved the addition of a modern high tech HVAC system. For monitoring and troubleshooting purpose, these systems require access to the Internet. The new Internet service provides more than ample bandwidth, and the new network equipment allows City maintenance staff to access the equipment without having to drive in.

White Rock Visitors Kiosk (Marine Drive) – Internet service change
This facility had a separate Internet feed, for which the City was financially responsible. Economies of scale were achieved by eliminating this service, and instead piggybacking to the Museum's Internet feed. This has resulted in operating costs savings.

Infrastructure and Software upgrades: several business systems have been upgraded and refreshed.

Centennial Arena Telephony Improvements
This facility had an obsolete PBX based telephone system, which has been replaced with Voice over IP based system and desk sets, leading to it being integrated with the City's main telephone system. Users will benefit from advanced features, more flexibility, and less complex issue troubleshooting.

ReCollect Garbage Scheduling Calendar
The old garbage calendar scheduling system was archaic, inflexible and labor intensive. By employing a flexible, cost effective Cloud based tool for garbage pickup management, we're now enabling citizens to fully customize the way in which they prefer to have the reminders delivered to them. In addition to this, it allows the City to broadcast important messages about its services.

In 2012, Information Technology completed a total of 1,162 support/helpdesk tickets.

LEISURE SERVICES

Leisure Services fosters a healthy community through programs, activities and events that create a sense of community identity, belonging, pride, and spirit.

This department plays an important role in building a healthy and vibrant community. We work with a variety of community partners to provide access to the best recreation and leisure activities possible. We are staffed by 12 employees, employ 103 qualified instructors and manage the work of 400 volunteers.

What We Do:

- Provide quality community recreation programs for seniors, adults and children in the White Rock-South Surrey community;
- Operate Centennial Park Leisure Centre and Arena, Kent Street Activity Centre, White Rock Community Centre and the Centre for Active Living;
- As the primary liaison for community special events, Leisure Services ensures that quality programming and implementation is maintained in the delivery of community events;
- Coordinate the rental of meeting rooms and special event facilities for the community of White Rock-South Surrey;
- Produce a quarterly Leisure Guide and other marketing and communication tools for all Leisure Services projects, programs and events.

Our Commitment:
White Rock Leisure Services is committed to providing citizens with a wide range of high quality sport, recreation, and arts and cultural services. Management and staff are dedicated to ensuring Leisure Services customers receive exceptional service, qualified instruction and clean facilities.

DEPARTMENTAL HIGHLIGHTS FROM 2012

New Director of Leisure Services (Eric Stepura) was hired in July.

Community Recreation

- In 2012, Leisure Services offered 1,145 programs in arts/culture, sport/fitness, health/wellness, lifelong learning and social opportunities.
- Secured $2,892 Jumpstart funding and provided Leisure Access Program subsidies totaling $4,174. This funding support helped remove financial barriers to participation in community recreation programs.
- Representation at various multi-disciplinary community committees for sport, children, youth, adults and seniors.
- Maintained a close relationship with Semiahmoo Arts to promote arts/culture programs and events in the community including:
  - Six Art on Display exhibitions at the White Rock Community Centre. The program ensures art is visible and accessible to the community and supports the artwork and the creative concepts of artists. 163 original artworks were presented;
  - The Tetrault exhibit showcased the donation of 13 original works by artist Richard Tetrault from his mother Wynn Tetrault's private collection;
  - Art students and Leisure Services art participants were featured in the Fall Student Show;
  - Several original fibre arts pieces were displayed as part of the community-wide Out of the Box Fibre Arts Festival;
  - Three award winning art films in the first half of the Get Reel film series at the White Rock Community Centre;
  - Auditioned and licensed 37 buskers for the City's six busking sites;
  - Adjudicated 9 artists for the Painter's Square program on the waterfront.

Special Events
Leisure Services facilitates and/or provides support for 24 community and charitable events and produced 3 major City special events including Canada Day by the Bay, Tour de White Rock, and the Rick Hansen 25th Anniversary Relay.

Supported annual community events included the White Rock Farmers Market, Canada Day 10K, Netherlands Remembrance Day, Peace Arch Hospital Foundation Gala, Relay for Life, Sears National Kids Cancer Ride, Spirit of the Sea Festival, Great Pumpkin Run, Remembrance Day Ceremony, and Christmas on the Peninsula.

The Rick Hansen 25th Anniversary Relay came to White Rock on May 19th and as an "End of the Day Community" the City hosted a celebration that brought the community together, raised awareness about accessibility, and celebrated the progress that has been made in spinal cord research.

Community Development and Partnerships
Provided meeting space for 528 rentals and processed 6178 bookings.

- Including joint event space for seven Peace Arch Curling Centre bonspiels

Provide support and attendance at the Semiahmoo Seniors Planning Table

- Successful application for 2012 UBCM White Rock Age Friendly Community Project Grant. $20,000 to be completed by February 2013

Assisted in developing the Arts Economic Strategy 2012-2017

Infrastructure Initiatives
Provided information and assisted in completion of the following capital projects:

- Kent Street Activity Centre - kitchen upgrade, exterior painting, carpet replacement
- Completion of the dog off-leash area in Centennial Park.

PLANNING AND DEVELOPMENT SERVICES

Planning and Development Services is responsible for managing the growth and development of the City while promoting sustainability principals.

The Planning and Development Services department is comprised of the following four sections:

Planning
Planning Staff provide professional and technical advice to City Council on the management of growth and change in the City with an emphasis on land use and built form. This includes long-range or policy development, development applications, and working closely with the Advisory Design Panel and Board of Variance.

Economic Development
This includes identifying and developing strategies for economic investment.

Permits and Licenses
This includes building permits and inspections, business licenses, patio licenses, dog licenses and parking decals.

Bylaw Enforcement and Animal Control
This includes the administration and enforcement of bylaws and animal control.

DEPARTMENTAL HIGHLIGHTS FROM 2012

Planning, Long-Range / Policy Development

- Prepared two OCP amendments, scheduled for 2013 adoption, to implement the Town Centre Urban Design Plan and guidelines
- Completed market research and prepared draft new Council policy for Density Bonus / Amenity Contribution requirements
- Prepared new draft zoning bylaw

Current Planning (Development Applications)

Dealt with 78 different applications, including:

- Two OCP amendments
- 19 zoning amendments
- 11 major development permits
- Nine minor development permits
- Eight subdivisions
- 21 Board of Variance applications
- Two Land Use Contract amendments
- Two development variance permits
- One liquor license application
- Three strata amendment applications
- 49 tree management permit applications
- 24 sign permit applications

Agendas and minutes for nine Advisory Design Panel meetings.

Agendas and minutes for five Board of Variance meetings.

Building Permit Applications

- 242 building permits
- 207 new housing units minus 77 demolitions
- $75.1 million in construction value

Bylaw Enforcement

- 257 business license bylaw investigations
- 531 bylaw complaint investigations

Permits and Licenses

- 6,839 parking decals
- 2,532 business licenses
- 849 dog licenses

RCMP SERVICES

The White Rock Royal Canadian Mounted Police Detachment consists of 23 regular members. Staff Sergeant Staff Sergeant Lesli Roseberry is the Detachment Commander and has occupied this role since March of 2009.

The White Rock Detachment is divided into four watches, each with a Corporal in charge. There is one community policing Constable. The Detachment is a fully equipped police detachment with front counter staff during business hours and with facilities to house prisoners (cells). Complaint taking and dispatching services are provided off site by the City of Surrey RCMP Operational Communications Centre.

The Detachment's Community Policing section is responsible for providing the citizens of White Rock several crime prevention programs. General Duty watch members often do not have the time to devote to these types of programs and for this reason an officer is dedicated to this unit to ensure its integrity. The Crime Prevention Coordinator is responsible for all of the Community Policing programs such as the mature driver training; graffiti clean up, and lock out auto crime. The Detachment also has a very active group of approximately 30 community policing volunteers that help administer and promote these programs.

The Community Policing member is also responsible for school liaison duties, including presenting the DARE program. This is a very popular program that provides drug and violence resistance training for grade five children.

The Victims Assistance Coordinator is responsible for providing victims and witnesses of crime support during their dealings with the criminal justice system. Staff provide valuable guidance and proper referrals to these people during a very stressful time in their lives.

The White Rock RCMP is committed to being transparent and accessible while identifying the needs and expectations of the community.

DEPARTMENTAL HIGHLIGHTS FROM 2012

White Rock RCMP Beach Enforcement Initiative
Officers provided a highly visible policing presence along the waterfront from May 19 – September 3, 2012. This initiative was considered an overwhelming success and will continue in 2013.

Traffic Enforcement and Impaired Driving
With enhanced initiatives and targeted enforcement in this area, the detachment apprehended a significant number of impaired drivers and issued numerous driving suspensions. With the new Immediate Roadside Suspension laws, drivers whose ability to operate a motor vehicle were impaired by alcohol were swiftly taken off our roadways.

Property Crime – Break and Enter
Through employing crime reduction strategies, the White Rock Detachment had great success with increased detention and apprehension in all areas. Although Criminal Code Property Offences have increased throughout the region it is anticipated that the continuation of crime reduction strategies will prove beneficial over time.

For more information, including annual policing reports, visit RCMP in BC online at http://bc.rcmp-grc.gc.ca.

ENGAGING OUR COMMUNITY

The City of White Rock's outreach includes a variety of online and offline tools. As new technology emerges, the City is committed to finding ways to connect and engage with citizens in conversations that matter and are meaningful. Communication tools the City uses on a regular basis include:

City Website - www.whiterockcity.com
Your guide to City services, news, programs, Council meetings, agendas, reports, online mapping systems, events and more.

City Facebook Page - www.facebook.com/whiterockcity

City Twitter Feed - www.twitter.com/whiterockcity

City News E-Newsletter - www.whiterockcity.com/newsletter
The City News e-newsletter is distributed weekly. An electronic version is also posted on the City's website. Submit your e-mail address and we'll send it directly to your inbox.

Regular Council Meetings
The City of White Rock Council meetings are held twice a month on Monday nights at 7:00 p.m. in Council Chambers, except for August, when no meetings are scheduled. Attending Council meetings is an excellent way to learn more about what's happening in your community. Council meetings are televised on Tuesday of Council meeting weeks at 9:00 p.m. on Shaw Cable 4.

Committees
The City of White Rock Council has Committees, Task Forces and other advisory bodies to ensure opportunities for input from specified groups or members of the general public.

Community Forums
White Rock City Council holds quarterly community forums to gain public input on specific topics. In 2012 these forums discussed the Uptown design plan, waterfront improvements, arts as an economic generator and major capital projects.

Community Newspapers
The City also places a City News ad each Thursday in the local paper.

Community Events
If the City isn't hosting them, you can bet you will find Mayor and Council attending and supporting community and business events.

Partnerships
The City also partners with a variety of community partners, such as Tourism White Rock, the White Rock Business Improvement Association, the South Surrey White Rock Chamber of Commerce, the White Rock Museum and Archives.

Email and Phone
General Inquiries: e-mail webmaster@whiterockcity.ca or phone 604.541.2100
Questions for Mayor and Council: e-mail Council at whiterockcouncil@whiterockcity.ca or phone 604.541.2124

CITY FACILITIES

City Hall
15322 Buena Vista Avenue
White Rock, BC V4B 1Y6
Contact: 604.541.2100
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

Centennial Park Leisure Centre
14600 North Bluff Road
White Rock, BC V4B 3C9
Contact: 604.541.2161
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

Kent Street Activity Centre
1475 Kent Street
White Rock, BC V4B 5A2
Contact: 604.541.2231
Customer Service Hours:
Monday to Friday 8:30 a.m. - 4:30 p.m.
Saturday 9:00 a.m. – 1:00 p.m.

Municipal Operations Centre
877 Keil Street
White Rock, BC V4B 4V6
Contact: 604.541.2181
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

RCMP
15299 Pacific Avenue
White Rock, BC V4B 1R1
Contact: 778.593.3600
Customer Service Hours:
Monday to Friday 8:30 a.m. - 4:30 p.m.

White Rock Community Centre
15154 Russell Avenue
White Rock, BC V4B 0A6
Contact: 604.541.2199
Customer Service Hours:
Monday to Thursday 8:30 a.m. - 6:00 p.m.
Friday 8:30 a.m. - 4:30 p.m.
Saturday 9:00 a.m. - 1:00 p.m.

White Rock Fire Hall
15315 Pacific Avenue
White Rock, BC V4B 1R1
Contact: 604.541.2121
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

White Rock Library
15342 Buena Vista Avenue
White Rock, BC V4B 1Y6
Contact: 604.541.2201
Customer Service Hours:
Monday to Wednesday 10:00 a.m. - 9:00 p.m.
Thursday to Saturday 10:00 a.m. - 5:00 p.m.
Sunday 1:00 - 5:00 p.m. (Thanksgiving - Easter only)

White Rock Museum and Archives
14970 Marine Drive
White Rock, BC V4B 1C4
Contact: 604.541.2222
Customer Service Hours:
Monday to Friday 10:30 a.m. - 4:30 p.m.
(Gallery / Gift Shop)
Saturday and Sunday 11:00 a.m. – 5:00 p.m.
(Gallery / Gift Shop)
Monday to Friday 10:00 a.m. – 5:00 p.m.
(Office)

FINANCIAL SECTION

MESSAGE FROM THE DIRECTOR OF FINANCIAL SERVICES

It is my pleasure to present The Corporation of the City of White Rock's Financial Statements for the fiscal year ended December 31, 2012 pursuant to Section 167 of the Community Charter. The statements have been prepared in accordance with the Public Sector Accounting Board principles established by the Canadian Institute of Chartered Accountants.

The preparation and presentation of the Financial Statements and related information are the responsibility of management of The Corporation of the City of White Rock. This involves the use of management's best estimates and careful judgement. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

KPMG LLP, the City's independent auditor, has audited the financial statements contained herein and their report accompanies the statements.

Operating activities during the year contributed a surplus of $3,333,393. The total accumulated surplus was $113,871,400 as of December 31, 2012. This figure is comprised of reserves, the City's investment in tangible capital assets and other surplus funds.

Net financial assets increased by $4,348,011 to $34,189,840 as of December 31, 2012. This is a positive indicator of the City's financial position compared to December 31, 2011.

Debt, net of sinking funds, outstanding as of December 31, 2012 was $257,289, compared to $159,724 on December 31, 2011. It is comprised of $149,689 in long-term debenture debt and $107,600 in short-term financing. The long-term debt is attributed to a local area improvement, of which all annual payments are being recovered from the residents of the local area served by a new sanitary sewer service. The short-term financing relates to the purchase of a solid waste services haul all truck and will be fully repaid in 2013.

In summary, the City ended the year 2012 in a sound financial position.

Sandra Kurylo, B. Comm., C.M.A.
Director, Financial Services

Financial Statements of

THE CORPORATION OF THE CITY OF WHITE ROCK

Year Ended December 31, 2012

KPMG LLP
Chartered Accountants
Metrotower II
Suite 2400 - 4720 Kingsway
Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying financial statements of The Corporation of the City of White Rock, which comprise the statement of financial position as at December 31, 2012, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the City of White Rock as at December 31, 2012 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Accountants

May 13, 2013

Burnaby, Canada

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Financial Position

December 31, 2012, with comparative figures for 2011

	2012	2011
Financial Assets		
Cash and cash equivalents (note 2)	$ 46,826,985	$ 45,542,002
Temporary investments (note 2)	3,984,564	-
Accounts receivable (note 3)	1,941,476	2,915,531
Loans receivable (note 4)	71,000	46,000
	52,824,025	48,503,533
Liabilities		
Accounts payable and accrued liabilities (note 5)	4,596,122	5,396,307
Refundable performance deposits (note 2)	4,519,414	4,462,953
Capital lease obligation (note 7)	120,118	80,476
Debt (note 8)	257,289	159,724
Deferred revenue (note 9)	9,141,242	8,562,244
	18,634,185	18,661,704
Net Financial Assets	34,189,840	29,841,829
Non-Financial Assets		
Tangible capital assets (note 10)	79,175,420	80,183,828
Prepaid expenses	433,031	431,695
Inventories of supplies	73,109	80,655
	79,681,560	80,696,178
Accumulated surplus (note 11)	$ 113,871,400	$ 110,538,007

Commitments and contingencies (note 14)

See accompanying notes to financial statements.

SANDRA KURYLO
Director of Financial Services

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Operations

Year ended December 31, 2012, with comparative figures for 2011

	2012 Budget (unaudited - note 1(g))	2012	2011
Revenue:			
Property taxes:			
General purposes	$ 18,166,569	$ 18,162,710	$ 17,606,824
Regional library and fire protection levies	1,155,536	1,155,293	1,138,330
Business improvement levy	300,000	299,347	299,999
	19,622,105	19,617,350	19,045,153
Receipts in lieu of taxes	18,700	18,711	16,881
Development cost charges (note 9(a))	1,361,700	23,847	-
Sanitary sewer fees and parcel tax	3,158,706	3,200,195	3,124,944
Drainage user fees	1,708,300	1,709,991	1,676,445
Sales of services and other revenue (note 17)	7,217,482	7,633,663	7,684,084
Government grants	641,232	625,968	3,018,614
Developers' contributions of tangible capital assets (note 10(b))	-	207,016	202,215
	33,728,225	33,036,741	34,768,336
Expenses:			
General government	5,219,691	4,585,189	4,872,125
Protection services	9,352,445	9,569,183	8,725,558
Transportation, engineering and operations	4,806,356	4,721,935	4,886,445
Parks, leisure and cultural services	6,639,124	6,383,455	5,999,725
Solid waste services	1,617,070	1,640,984	1,673,398
Sanitary sewer system	2,391,007	2,089,912	1,721,913
Drainage system	845,570	712,690	932,781
	30,871,263	29,703,348	28,811,945
Annual surplus	2,856,962	3,333,393	5,956,391
Accumulated surplus, beginning of year	110,538,007	110,538,007	104,581,616
Accumulated surplus, end of year	$ 113,394,969	$ 113,871,400	$ 110,538,007

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Changes in net Financial Assets

Year ended December 31, 2012, with comparative figures for 2011

	2012 Budget (unaudited - note 1(g))	2012	2011
Annual surplus	$ 2,856,962	$ 3,333,393	$ 5,956,391
Acquisition of tangible capital assets	(13,380,800)	(2,749,417)	(8,337,210)
Amortization of tangible capital assets	3,738,600	3,543,566	3,292,269
Loss on disposal of tangible capital assets	-	196,921	49,793
Proceeds on disposal of tangible capital assets	-	17,338	11,916
	(6,785,238)	4,341,801	973,159
Acquisition of prepaid expenses	-	(433,031)	(431,695)
Acquisition of inventories of supplies	-	(73,109)	(80,655)
Use of prepaid expenses	-	431,695	495,024
Consumption of inventories of supplies	-	80,655	81,056
Change in net financial assets	(6,785,238)	4,348,011	1,036,889
Net financial assets, beginning of year	29,841,829	29,841,829	28,804,940
Net financial assets, end of year	$ 23,056,591	$ 34,189,840	$ 29,841,829

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Cash Flows

Year ended December 31, 2012, with comparative figures for 2011

	2012	2011
Cash provided by (used in):		
Operations:		
Annual surplus	$ 3,333,393	$ 5,956,391
Items not involving cash:		
Amortization	3,543,566	3,292,269
Loss on disposal of tangible capital assets	196,921	49,793
Developers' contributions of tangible capital assets	(207,016)	(202,215)
Change in non-cash operating working capital:		
Decrease in accounts receivable	974,055	4,546,316
Decrease (increase) in prepaid expenses	(1,336)	63,329
Decrease in inventories of supplies	7,546	401
Decrease (increase) in loans receivable	(25,000)	10,623
Decrease in accounts payable and accrued liabilities	(800,185)	(444,391)
Increase in refundable performance deposits	56,461	1,527,735
Increase in deferred revenue	578,998	710,091
Net change in cash from operating activities	7,657,403	15,510,342
Capital activities:		
Cash used to acquire tangible capital assets	(2,485,016)	(8,044,595)
Proceeds on disposal of tangible capital assets	17,338	11,916
Net change in cash from capital activities	(2,467,678)	(8,032,679)
Financing activities:		
New debt issued	107,600	-
Principal payments on debt	(10,035)	(9,556)
Principal payments on capital leases	(17,743)	(11,833)
Net change in cash from financing activities	79,822	(21,389)
Investing activities:		
Change in temporary investments	(3,984,564)	-
Net change in cash and cash equivalents	1,284,983	7,456,274
Cash and cash equivalents, beginning of year	45,542,002	38,085,728
Cash and cash equivalents, end of year	$ 46,826,985	$ 45,542,002
Non-cash transactions:		
Acquisition of assets under capital lease	$ 57,385	$ 90,400

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements

Year ended December 31, 2012

The Corporation of the City of White Rock (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

1. Significant accounting policies:

The City follows Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants, including the following significant policies:

(a) Basis of presentation:

The financial statements present the resources and operations including all accounts and funds of the City. All inter-fund transactions, assets and liabilities have been eliminated.

(b) Cash and cash equivalents:

Cash and cash equivalents include short-term highly liquid investments with maturity dates within three months of acquisition that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

(c) Temporary investments:

Temporary investments are recorded at cost which approximates market value and are comprised of term deposits.

(d) Revenue:

Revenue is recorded on the accrual basis and is recognized when it is earned and measurable. Revenue relating to future periods, including prepaid property taxes, government grants and certain facility upgrade contributions, are reported as deferred revenue and recognized as revenue when earned.

(e) Development cost charges ("DCCs"):

DCCs collected under the City's Development Cost Charge Bylaw, plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related tangible capital assets are acquired.

(f) Expenses:

Expenses are recorded on the accrual basis and are recognized as they are incurred. This is upon of the receipt of goods or services and/or the creation of a legal obligation. Interest expense on debt and capital lease obligations is accrued to December 31, 2012.

1. Significant accounting policies (continued):

(g) Budget reporting:

The unaudited budget figures reported in the statement of operations represent the 2012 component of the Financial Plan Bylaw # 1967 adopted by the City Council on April 23, 2012.

(h) Employee future benefits:

(i) The City and its employees make contributions to the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. The City's contributions are expensed as incurred.

(ii) Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

(i) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the value of developer contributed assets, useful lives for amortization, valuation of receivables, accrued sick and other post-employment benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

(j) Debt:

Debt is recorded net of repayments and actuarial adjustments.

1. Significant accounting policies (continued):

(k) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - Years
Land improvements	10 to 50
Buildings and facilities	5 to 50
Machinery and equipment	2 to 25
Roads and sidewalks	10 to 50
Sanitary sewers	30 to 80
Storm sewers	30 to 80

Leasehold improvements are amortized using the lesser of the remaining term of the lease, including all renewal terms, or the life of the asset.

Annual amortization is charged commencing when the asset is available for use. Assets under construction are not amortized until the asset is put into productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue.

(iii) Arts and heritage assets:

Arts and heritage assets are not recorded as assets in these financial statements as stipulated by PSAB standards.

(iv) Interest capitalization:

The City capitalizes the directly attributable interest costs whenever external debt is issued to finance the construction of tangible capital assets.

1. Significant accounting policies (continued):

(k) Non-financial assets (continued):

(v) Leased tangible capital assets

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(vi) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

2. Cash and cash equivalents, and temporary investments:

	2012	2011
Cash balances	$ 20,495,140	$ 13,775,474
Cash equivalents:		
Money market securities and term deposits maturing within 90 days of inception	22,456,983	27,932,305
MFA Money Market Fund	3,874,862	3,834,223
	46,826,985	45,542,002
Temporary investments consist of term deposits maturing within 101 days of inception	3,984,564	-
	$ 50,811,549	$ 45,542,002

Cash equivalents and temporary investments, including the MFA Money Market Fund, have annual yields that range from 1.0% to 1.8% (2011 - .93% to 1.60%).

(a) Included in financial assets are cash and cash equivalents of $2,772,736 (2011 - $2,453,676) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 9(a)).

(b) Included in cash and cash equivalents is an amount of $4,519,414 (2011 - $4,462,953) which consists of refundable performance deposits.

3. Accounts receivable:

	2012	2011
Property taxes	$ 922,921	$ 784,151
Government grants	26,570	851,591
Amount secured by letters of credit	200,000	200,000
Other contributions toward tangible capital asset improvements	444,893	643,984
Other	347,092	435,805
	$ 1,941,476	$ 2,915,531

4. Loans receivable:

The City has a loan receivable in the amount of $36,000 (2011 - $46,000) from The White Rock Lawn Bowling Club (the "Club") to assist in financing the purchase and installation of the Club's artificial green. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The remaining principal will be paid in 4 annual instalments. The interest is paid semi-annually.

The City has a loan receivable in the amount of $35,000 (2011 - nil) from The Peace Arch Curling Club to assist in financing the purchase and installation of kitchen equipment. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The principal will be paid in 10 equal annual instalments with the first payment due May 1, 2013. The interest is to be paid semi-annually.

5. Accounts payable and accrued liabilities:

	2012	2011
Trade accounts payable and other	$ 2,737,187	$ 3,398,279
Due to governments and agencies	221,419	374,041
Post employment benefits (note 6)	1,211,300	914,244
Other payroll liabilities	426,216	709,743
	$ 4,596,122	$ 5,396,307

6. Post-employment benefits:

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post employment gratuity benefits and certain vacation benefits.

	2012	2011
Accrued benefit liability:		
Balance, beginning of year	$ 914,244	$ 942,320
Immediate recognition of Workers' Compensation benefits liability	215,300	(111,400)
Current service cost	91,500	79,400
Interest cost	37,000	39,700
Benefits paid	(59,344)	(41,476)
Amortization of actuarial loss	12,600	5,700
Balance, end of year	$ 1,211,300	$ 914,244

	2012	2011
Accrued benefit liability, end of year	$ 1,211,300	$ 914,244
Unamortized net actuarial loss	120,920	126,656
Accrued benefit obligation, end of year	$ 1,332,220	$ 1,040,900

This actuarial loss for accumulating benefits will be amortized over a period of 14 years (2011 - 14 years) which is equal to the employees' average remaining service lifetime.

The significant actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2012	2011
Discount rates	3.50%	3.50%
Expected future inflation rates	2.00%	2.00%
Expected wage and salary increases	2.50%	2.50%

7. Capital lease obligation:

The City has financed certain equipment by entering into capital leasing arrangements. There are three capital leases repayable in monthly blended installments of $1,948 including principal and interest. Minimum lease payments due under the capital lease are:

Year ending December 31:	
2013	$ 23,378
2014	23,378
2015	23,378
2016	23,378
2017	23,378
Thereafter	20,765
Minimum capital lease payments	137,655
Less amounts representing interest	17,537
	$ 120,118

8. Debt:

The following debt is outstanding as of December 31, 2012:

	2012	2011
Debentures, net of repayments and actuarial adjustments	$ 149,689	$ 159,724
Short-term financing	107,600	-
	$ 257,289	$ 159,724

(a) Debentures

The City issues debt instruments through the Municipal Finance Authority ("MFA") to finance certain capital acquisitions. Repayments and actuarial adjustments are netted against related long-term debts. Details are as follows:

Bylaw number	Purpose	Maturity date	Interest rate	Authorized amount	Repayments and actuarial adjustments	2012	2011
1667	Sanitary Sewers	2023	5.95%	$ 224,580	$ 74,891	$ 149,689	$ 159,724

Total interest on the debenture debt for the year was $13,363 (2011 - $13,363).

The above sanitary sewer fund debt was borrowed under a Local Improvement Construction Bylaw to finance an expansion of sanitary sewer services. Annual principal and interest payments on this debt are being fully recovered from the local area residents.

8. Debt (continued):

(a) Debentures (continued):

Repayments on the outstanding debenture debt over the next five years and thereafter are as follows:

2013	$ 10,536
2014	11,063
2015	11,616
2016	12,197
2017	12,807
Thereafter	91,470
	$ 149,689

(b) Short-term financing:

In 2012 the City borrowed $107,600 pursuant to section 178 of the community charter to assist in financing the purchase of a solid waste services haul all truck. This debt is issued through the MFA and is expected to be repaid in April 2013.

9. Deferred revenue:

	2012	2011
Property taxes	$ 3,772,839	$ 3,699,536
Contributions for future capital works	770,121	706,007
Development cost charges	2,772,736	2,453,676
Deferred revenue - facility upgrades	762,752	805,520
Other	1,062,794	897,505
	$ 9,141,242	$ 8,562,244

(a) Development cost charges:

	Highways	Drainage	Parkland	Total
Balance, beginning of year	$ 374,390	$ 510,666	$ 1,568,620	$ 2,453,676
Add:				
Amounts received	47,211	54,420	208,322	309,953
Investment income	5,027	6,752	21,175	32,954
Deduct:				
Acquisition of tangible capital assets	713	23,134	-	23,847
Balance, end of year	$ 425,915	$ 548,704	$ 1,798,117	$ 2,772,736

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2012

10. Tangible capital assets:

2012	Land	Land Improvements	Buildings & Facilities	Machinery & Equipment	Roads & Sidewalks	Assets Under Construction General	Total General	Sanitary Sewers	Assets Under Construction Sanitary	Total Sanitary	Storm Sewers	Assets Under Construction Storm	Total Storm	Grand Total
Cost														
Balance, beginning of year	$ 9,594,825	$ 6,173,257	$ 28,609,896	$ 9,182,465	$ 36,026,154	$ 173,933	$ 89,760,530	$ 16,555,871	$ 472,103	$ 17,027,974	$ 16,976,916	$ 505,344	$ 17,482,260	$ 124,270,764
Additions	-	116,480	48,378	555,480	470,984	307,880	1,499,202	239,841	167,585	407,426	414,116	428,673	842,789	2,749,417
Transfers	-	-	-	925	36,707	(37,632)	-	408,471	(408,471)	-	403,790	(403,790)	-	-
Disposals	-	-	-	(366,902)	(143,769)	-	(510,671)	(143,800)	-	(143,800)	(48,132)	-	(48,132)	(702,603)
Balance, end of year	9,594,825	6,289,737	28,658,274	9,371,968	36,390,076	444,181	90,749,061	17,060,383	231,217	17,291,600	17,746,690	530,227	18,276,917	126,317,578
Accumulated Amortization														
Balance, beginning of year	-	3,668,224	7,449,786	5,423,710	14,956,975	-	31,498,695	5,167,798	-	5,167,798	7,420,443	-	7,420,443	44,086,936
Disposals	-	-	-	(354,403)	(86,136)	-	(440,539)	(22,731)	-	(22,731)	(25,074)	-	(25,074)	(488,344)
Amortization expense	-	310,439	1,090,761	688,077	898,655	-	2,987,932	274,874	-	274,874	280,760	-	280,760	3,543,566
Balance, end of year	-	3,978,663	8,540,547	5,757,384	15,769,494	-	34,046,088	5,419,941	-	5,419,941	7,676,129	-	7,676,129	47,142,158
Net Book Value, end of year	$ 9,594,825	$ 2,311,074	$ 20,117,727	$ 3,614,584	$ 20,620,582	$ 444,181	$ 56,702,973	$ 11,640,442	$ 231,217	$ 11,871,659	$ 10,070,561	$ 530,227	$ 10,600,788	$ 79,175,420
Net Book Value, beginning of year	$ 9,594,825	$ 2,505,033	$ 21,160,110	$ 3,758,755	$ 21,069,179	$ 173,933	$ 58,261,835	$ 11,388,073	$ 472,103	$ 11,860,176	$ 9,556,473	$ 505,344	$ 10,061,817	$ 80,183,828

10. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was comprised of:

	2012	2011
Roads and sidewalks	$ 41,000	$ 87,188
Sanitary sewers	46,500	26,850
Storm sewers	119,516	88,177
Developers' contributions of tangible capital assets	$ 207,016	$ 202,215

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(d) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including totem poles, sculptures and paintings located at City sites and public display areas. These assets are not recorded as tangible capital assets.

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year.

11. Accumulated surplus:

	Statutory Reserves	Non-Statutory Reserves	Other Surplus Funds	Investment in Tangible Capital Assets	Total
General Fund	$ 9,641,456	$ 10,433,197	$ 3,384,710	$ 55,712,503	$ 79,171,866
Sanitary Sewer Fund	134,901	6,903,820	1,107,116	11,721,970	19,867,807
Drainage Fund	-	4,224,921	6,018	10,600,788	14,831,727
Total for 2012	$ 9,776,357	$ 21,561,938	$ 4,497,844	$ 78,035,261	$ 113,871,400
Total for 2011	$ 8,846,162	$ 18,277,194	$ 4,276,543	$ 79,138,108	$ 110,538,007

12. Investment in tangible capital assets:

	2012	2011
Tangible capital assets	$ 79,175,420	$ 80,183,828
Less:		
Capital lease obligation	(120,118)	(80,476)
Debt	(257,289)	(159,724)
Deferred revenue - facility upgrades	(762,752)	(805,520)
Investment in tangible capital assets	$ 78,035,261	$ 79,138,108

13. Reserves:

(a) Statutory Reserves:

	2012	2011
General fund:		
Land sale reserve	$ 3,138,161	$ 3,118,233
Equipment replacement reserve	3,706,690	3,388,594
Capital works machinery & equipment reserve	2,756,968	2,154,146
Off-street parking facilities reserve	7,284	7,194
Local improvement reserve	32,353	32,353
Sanitary Sewer Fund:		
Terry Road local improvement reserve	134,901	145,642
	$ 9,776,357	$ 8,846,162

13. Reserves (continued):

(b) Non-Statutory Reserves:

	2012	2011
General fund:		
Capital project reserve	$ 3,916,296	$ 1,831,784
Computer replacement reserve	142,392	164,360
Debt retirement reserve	107,600	-
Economic development reserve	102,990	67,490
Pier preservation reserve	177,811	175,626
Police equipment reserve	208,452	208,452
Roadworks reserve	2,095,663	1,920,970
Density bonus policy reserve	297,430	297,430
Public art contribution reserve	410,000	410,000
Budget stabilization reserve	-	1,155,008
Buena Vista rental house reserve	44,300	34,100
Grant reserve	76,788	155,268
Other operating reserve	1,553,375	1,163,599
Incomplete capital projects	1,300,100	966,000
Sanitary Sewer Fund:		
Capital project reserve	4,731,727	4,052,407
Pump station reserve	1,248,993	1,248,960
Incomplete capital projects	923,100	672,800
Drainage Fund		
Capital project reserve	3,437,021	3,125,940
Operating reserve	25,000	25,000
Incomplete capital projects	762,900	602,000
	$ 21,561,938	$ 18,277,194

14. Commitments and contingencies:

(a) Borrowing liability:

The City has a contingent liability with respect to debentures of the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

14. Commitments and contingencies (continued):

(b) Third party claims:

A claim in the amount of $500,000 was issued against the City and other parties relating to water ingress into a single family dwelling. The outcome of this claim is undeterminable and no accrual for potential liability has been recorded.

There are various other lawsuits and claims pending by and against the City. The outcome of these claims is undeterminable and it is the opinion of management that final determination of these claims will not materially affect the financial statements of the City.

(c) Contracts:

The City has a contract with the federal government whereby the federal government provides Royal Canadian Mounted Police (RCMP) policing services. RCMP members and the federal government are currently in legal proceedings regarding pay raises for 2009 and 2010 that were retracted for RCMP members. As the final outcome of the legal action and the potential financial impact to the City is not determinable, the City has not recorded a provision for this matter in the financial statements as at December 31, 2012. The City has allocated $150,000 in the current year (2011 - $143,000) to a reserve for this matter.

(d) Lease commitments:

The City entered into a five-year agreement, initially ending July 31, 2008, to lease certain parcels of real property from The Burlington Northern and Santa Fe Railway Company. Under the terms of this agreement, the City is committed to annual rent payments as well as the costs of all taxes, utilities, insurance, repairs and maintenance of the leased premises. This is accounted for as an operating lease. This agreement provides for renewal options consisting of three additional five-year terms.

In January 2008, the City exercised its option to renew this lease for the five-year term ending July 31, 2013. During this period, the City is committed to annual base rent payments of $350,000 with the exception of the period August 1, 2008 to July 31, 2009 which was negotiated at $300,000.

The City has entered into various leases for office and other operating equipment. Total annual commitments for the next five years, net of applicable taxes are approximately as follows:

Year ending December 31:	
2013	$ 39,349
2014	27,378
2015	15,239
2016	11,336
2017	1,068
	$ 94,370

14. Commitments and contingencies (continued):

(e) Agreements and contractual obligations:

In addition to the leases described above, the City has entered into various agreements and contracts for services and construction with periods ranging from one to five years. These commitments are in the normal course of operations.

(f) Debt agreement with the MFA:

The City issues debt instruments through the MFA. As a condition of these borrowings, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at anytime the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and several liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA. Details of the contingent demand notes at December 31, 2012 are as follows:

	2012	2011
Sanitary sewer	$ 7,364	$ 7,364

These contingent demand loans are not recorded in the City's financial statements as they are not likely to be paid.

(g) E-Comm Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"):

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"). The City receives services for the regional 9-1-1 call centre for Greater Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 27 Class A and 22 Class B shares issued and outstanding as at December 31, 2012). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. Class B shareholders are only obligated to share in funding of the ongoing operating costs. The City has recorded its proportionate obligations.

(h) Municipal Insurance Association of British Columbia (the "Association"):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with the other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

15. Pension Plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed pension plan. The board of trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2009 indicated a $1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The City paid $766,200 (2011 - $716,500) for employer contributions to the Plan in fiscal 2012.

16. Collections for other governments:

The City collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements as they are not revenue of the City. Such taxes collected and remitted to other government bodies during the year are as follows:

	2012	2011
Province of British Columbia - school tax	$ 10,281,211	$ 9,835,694
South Coast BC Transportation Authority – TransLink tax	1,940,547	1,932,668
Other regional bodies	646,857	655,029
	$ 12,868,615	$ 12,423,391

17. Sales of services and other revenue:

	2012	2011
Parking	$ 2,900,584	$ 2,743,372
Parks, leisure and cultural services	1,225,831	1,227,178
Licences and permits	1,461,239	1,011,377
Interest and penalties	704,063	616,555
Contributions toward tangible capital asset improvements	200,162	970,445
Other	1,141,784	1,115,157
	$ 7,633,663	$ 7,684,084

18. Comparative figures:

Certain of the comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

19. Segmented information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, visitors and many others. In compliance with PS2700, *Segment Disclosures*, certain financial information is required to be reported for major activities involving these services. Each of these major activities is comprised of various City departments and/or divisions as noted below.

General Government – Mayor & Council, City Manager, City Clerk, Financial Services, Human Resources, Development Services and Information Services. These departments are responsible for many legislative, operational and administrative support services including but not limited to City Council bylaw and procedural matters, levying and collecting property taxes, hiring City staff, supporting the City's information technology infrastructure, preparing land use plans and approving new development in the City.

Protection Services – Police, Fire, Permits & Licenses and Bylaw Enforcement (non-parking related). These departments are responsible for ensuring public safety and security, preventing crimes as well as enforcing various laws.

Transportation, Engineering and Operations Services – Public Works, Engineering and Parking. These areas are responsible for providing and maintaining the systems that enable the community to use transportation facilities such as roads, sidewalks and parking lots. This category also includes management and administrative services to the City's Operations Department.

Parks, Leisure and Cultural Services – Leisure Services and Parks. These areas are responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services.

Solid Waste Services – These services involve the City's garbage collection, green waste collection and recycling programs.

Sanitary Sewer System – These services involve the provision and maintenance of all systems related to the distribution and disposal of sanitary sewage.

Drainage System – These services include the provision and maintenance of all systems involving the distribution of stormwater run-off in the City.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2012

19. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations	Parks, Leisure and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Consolidation Adjustments	2012	2011
Revenue:										
Property taxes:										
General purposes	$ 18,162,710	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,162,710	$ 17,606,824
Regional library and fire protection levies	-	344,596	-	810,697	-	-	-	-	1,155,293	1,138,330
Business improvement levy	299,347	-	-	-	-	-	-	-	299,347	299,999
	18,462,057	344,596	-	810,697	-	-	-	-	19,617,350	19,045,153
Receipts in lieu of taxes	18,711	-	-	-	-	-	-	-	18,711	16,881
Development cost charges	713	-	-	-	-	-	23,134	-	23,847	-
Sanitary sewer fees and parcel tax	-	-	-	-	-	3,200,195	-	-	3,200,195	3,124,944
Drainage user fees	-	-	-	-	-	-	1,709,991	-	1,709,991	1,676,445
Sales of services and other revenue:										
Parking	-	-	2,900,584	-	-	-	-	-	2,900,584	2,743,372
Parks, leisure and cultural services	-	-	-	1,225,831	-	-	-	-	1,225,831	1,227,178
Licences and permits	914,931	546,308	-	-	-	-	-	-	1,461,239	1,011,377
Interest and penalties	692,521	-	-	-	-	11,542	-	-	704,063	616,555
Contributions toward tangible capital asset improvements	-	-	28,055	172,107	-	-	-	-	200,162	970,445
Other	1,100,227	105,206	195,771	42,768	54,707	97,351	109,592	(563,838)	1,141,784	1,115,157
Government grants	555,206	38,642	547	31,573	-	-	-	-	625,968	3,018,614
Developers' contributions of tangible capital assets	-	-	41,000	-	-	46,500	119,516	-	207,016	202,215
	21,744,366	1,034,752	3,165,957	2,282,976	54,707	3,355,588	1,962,233	(563,838)	33,036,741	34,768,336
Expenses:										
Salaries, wages and benefits	2,766,163	4,504,985	1,971,891	1,882,757	520,263	273,477	241,116	(335,858)	11,824,794	11,150,114
Contracted services	827,298	4,625,657	1,113,072	2,555,056	898,744	1,649,744	326,140	(135,810)	11,859,901	12,126,176
Supplies and other	815,539	205,339	464,016	607,867	148,140	203,702	103,265	(92,170)	2,455,698	2,225,976
Amortization	170,163	233,202	1,172,956	1,337,775	73,837	274,873	280,760	-	3,543,566	3,292,269
Interest on debt	6,026	-	-	-	-	13,363	-	-	19,389	17,410
	4,585,189	9,569,183	4,721,935	6,383,455	1,640,984	2,415,159	951,281	(563,838)	29,703,348	28,811,945
Annual surplus (deficit)	$ 17,159,177	$ (8,534,431)	$ (1,555,978)	$ (4,100,479)	$ (1,586,277)	$ 940,429	$ 1,010,952	$ -	$ 3,333,393	$ 5,956,391

STATISTICAL SECTION

ECONOMIC SNAPSHOT - 2012

CONSTRUCTION VALUE

Year	Total Dollar Value New Construction
2009	$43,617,266
2010	$40,466,278
2011	$75,354,360
2012	$75,113,198

BUSINESS LICENCES

Year	Licences Issued
2009	1,752
2010	2,127
2011	2,124
2012	2,532

BUILDING PERMITS

Year	Building Permits Issued
2009	184
2010	186
2011	211
2012	242

ANNUAL POPULATION ESTIMATES

Year	White Rock	B.C.
2007	18,998	4,309,632
2008	18,901	4,384,047
2009	19,126	4,459,947
2010	19,272	4,529,647
2011	19,313	4,573,321

POPULATION AND DWELLINGS

	White Rock	B.C.
Population in 2011	19,339	4,400,057
Population in 2006	18,755	4,113,487
2006 to 2011 population change	3.1 %	7.0 %
Land area (square km)	5.13	922,509.29
Total private dwellings	10,498	1,945,365
Owned dwellings	6,310	1,145,045
Rented dwellings	3,205	493,995
Population density per square km	3,773.5	4.8
Total number of census families	5,140	1,238,155
Married-couple families	3,680	887,990
Common-law couple families	670	160,360
Lone-parent families	790	189,805
Mother tongue: English	15,095	3,062,435
Mother tongue: French	350	57,275
Mother tongue: Other	3,040	1,154,215

AGE DISTRIBUTION

	Male	Female
All Ages	8,730	10,605
0 – 14	905	890
15 – 24	765	755
25 – 44	1,790	1,930
45 – 64	3,015	3,600
65+	2,260	3,420

Source: Statistics Canada, 2011 Census Profile

2012 PERMISSIVE TAX EXEMPTIONS
ESTIMATED PROPERTY TAXES

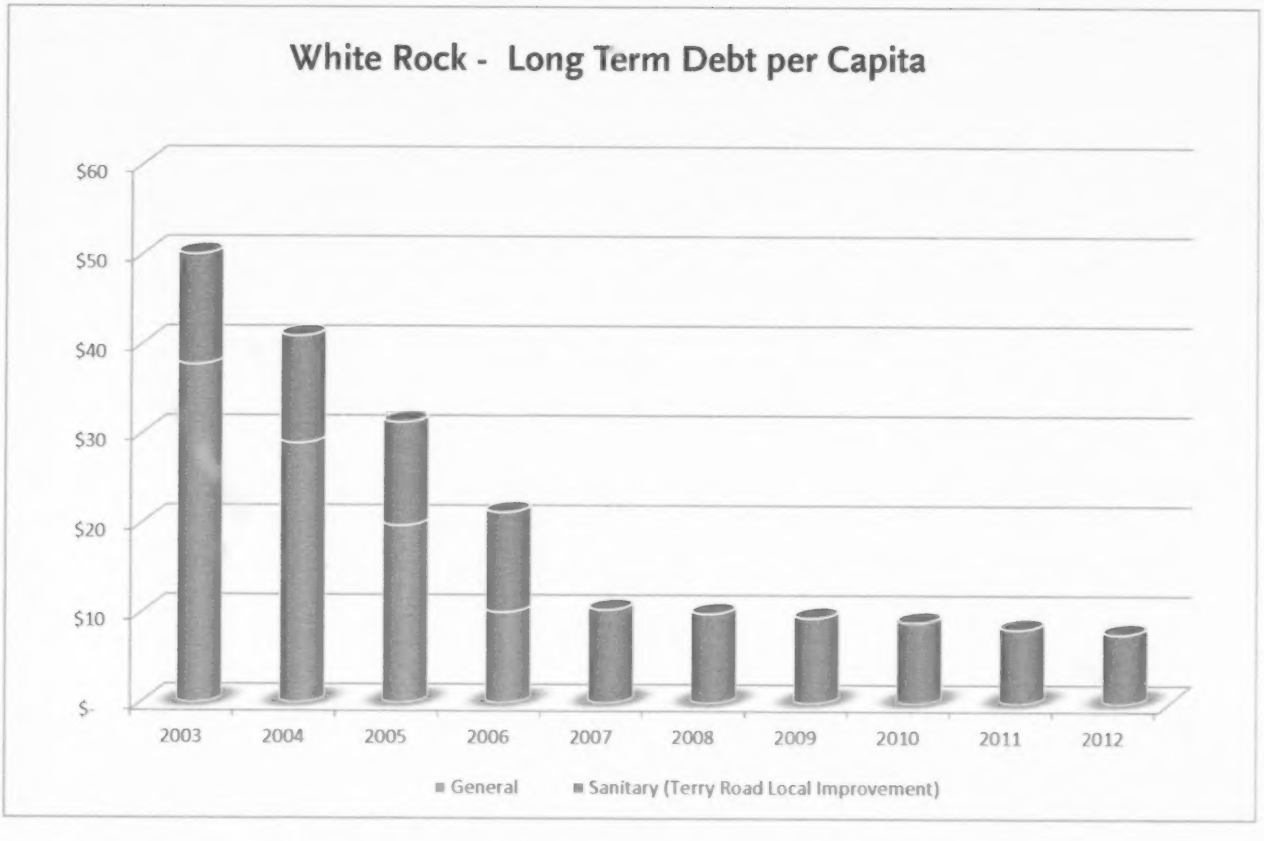
Property Roll	Name	Address	Municipal General Purposes	Fraser Valley Regional Library Levy	Fire Protection (Hydrant) Levy
1290.004	Peace Arch Curling Club	1475 Anderson St	$12,479	$566	$240
1290.005	White Rock/South Surrey Division of Family Practice Society	1475 Anderson St	$977	$44	$19
1290.006	Stroke Recovery Association of BC	1475 Anderson St	$869	$39	$17
1290.007	Alzheimer Society of BC	1475 Anderson St	$1,038	$47	$20
1290.008	Community Arts Council of White Rock	14600 North Bluff Rd	$1,343	$61	$26
1403.000	Church on Oxford Hill	1519 Oxford St	$1,759	$80	$34
1779.000	Fellowship Baptist Church (White Rock) Society Inc.	15138 Prospect Ave	$1,277	$58	$25
1789.000	Peace Arch Hospital Auxiliary Society	15163 Prospect Ave	$5,611	$254	$108
2136.000	Parish of the Holy Trinity	15115 Roper Ave	$3,908	$177	$75
2146.000	Hilltop Gospel Church	15110 Thrift Ave	$1,386	$63	$27
2695.000	Peace Arch Hospital & Community Health Foundation	15476 North Bluff Rd	$7,205	$327	$139
2696.000	Peace Arch Hospital & Community Health Foundation	15486 North Bluff Rd	$7,205	$327	$139
2697.000	Peace Arch Hospital & Community Health Foundation	15496 North Bluff Rd	$14,566	$660	$281
2699.000	Peace Arch Hospital & Community Health Foundation	15485 Vine Ave	$7,263	$329	$140
2700.000	Peace Arch Hospital & Community Health Foundation	15475 Vine Ave	$7,263	$329	$140
2792.001	White Rock Hospice Society	15510 Russell Ave	$2,138	$97	$41
2792.002	White Rock Hospice Society	15520 Russell Ave	$2,138	$97	$41
2800.000	White Rock Hospice Society	15496 Russell Ave	$2,138	$97	$41
2876.000	St. John's Presbyterian Church	1480 George St	$2,499	$113	$48
2995.000	Salvation Army	15417 Roper Ave	$3,055	$138	$59
3743.000	United Church of Canada	15385 Semiahmoo Ave	$2,305	$104	$44
3762.000	White Rock Community Church	15276 Pacific Ave	$1,228	$56	$24
3763.000	White Rock Community Church	15282 Pacific Ave	$1,891	$86	$36
3886.000	Roman Catholic Church	15262 Pacific Ave	$6,276	$284	$121
4103.000	Sources Community Resources Society	882 Maple St	$10,076	$457	$194
5303.000	Options Services to Communities Society	15877 Pacific Ave	$2,626	$119	$51
6331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	As defined in the lease between the BNSF Railway Co. & the City of White Rock	$16,502	$748	$318

COMPARATIVE GENERAL STATISTICS (UNAUDITED)

Year ended December 31 ,2012	2012	2011	2010	2009	2008
Date of incorporation - April 15, 1957					
Population (2011 Census)	19,339	19,339	18,755	18,755	18,755
Area in hectares					
Land	505	505	505	505	505
Water	897	897	897	897	897
Kilometers of road					
Paved	80.1	80.1	80.1	80.1	80.1
Gravelled	2.0	2.0	2.0	2.0	2.0
Building permits					
Number	242	211	186	184	129
Value	$75,113,198	$75,354,360	$40,466,278	$43,617,266	$35,896,220
Comparative debt statistics:					
Debenture and other debt	$257,289	$159,724	$169,280	$178,382	$287,050
Debt per capita	$13	$8	$9	$10	$15
Tax rates for municipal purposes, includes General, Fire Protection and Fraser Valley Regional Library Levies:					
(stated in dollars per $1,000 of assessed taxable value)					
Residential	3.55618	3.69217	3.77760	3.46388	3.25306
Utility	22.96472	24.41217	25.76142	23.44568	22.26266
Business & other	8.70679	9.01830	9.30372	9.37031	8.87241
Recreational/nonprofit	3.42389	3.58586	3.65645	3.53614	3.37734
Tax rates for school purposes:					
(stated in dollars per $1,000 of assessed taxable value)					
Residential	1.78560	1.83310	1.93360	1.87720	1.81880
Utility	14.20000	14.10000	14.40000	14.50000	14.20000
Business & other	6.40000	6.60000	6.80000	7.00000	6.80000
Recreational/nonprofit	3.40000	3.40000	3.50000	3.70000	3.60000

Year ended December 31 ,2012	2012	2011	2010	2009	2008
Comparative taxation statistics:					
Residential	**$27,566,767**	$26,662,283	$25,811,743	$25,128,831	$23,841,977
Utility	**511,987**	494,474	486,550	490,567	534,095
Business & other	**3,801,660**	3,707,465	3,783,103	3,658,180	3,617,544
Recreational/nonprofit	**31,653**	30,188	29,311	29,680	31,527
Utility levy in lieu of taxes	**274,550**	274,135	285,888	269,860	270,735
Business area improvement levy	**299,347**	299,999	287,188	250,000	316,096
Sanitary sewer frontage tax	**154,136**	154,028	153,985	154,144	155,003
Total current taxes including school and other government levies	**32,640,100**	31,622,572	30,837,768	29,981,262	28,766,977
Sanitary sewer user fees	**3,040,853**	2,965,710	2,876,733	2,802,155	2,618,549
Drainage user fees	**1,709,992**	1,676,446	1,524,200	1,426,018	1,332,666
Total taxes and Utility fees	**$37,390,945**	$36,264,728	$35,238,701	$34,209,435	$32,718,192
Taxes and utility fees per capita	**$1,933**	$1,875	$1,879	$1,824	$1,745
Assessment for general purposes (taxable value)					
Land	**3,678,922,795**	3,351,405,595	3,046,451,134	3,365,205,862	3,487,267,562
Improvements	**1,528,222,055**	1,516,372,105	1,512,241,854	1,324,576,352	1,211,085,652
	$5,207,144,850	$4,867,777,700	$4,558,692,988	$4,689,782,214	$4,698,353,214
Deduct					
Exempt land	**115,656,800**	105,853,257	94,887,884	96,534,553	99,654,553
Exempt improvements	**90,243,302**	92,945,645	93,407,117	75,736,848	77,074,348
	$5,001,244,748	$4,668,978,798	$4,370,397,987	$4,517,510,813	$4,521,624,313
Assessment per capita	**$258,609**	$241,428	$233,026	$240,870	$241,089
Assessment for school purposes	**$5,018,401,856**	$4,685,937,746	$4,387,174,203	$4,534,304,425	$4,541,283,365

STATISTICS

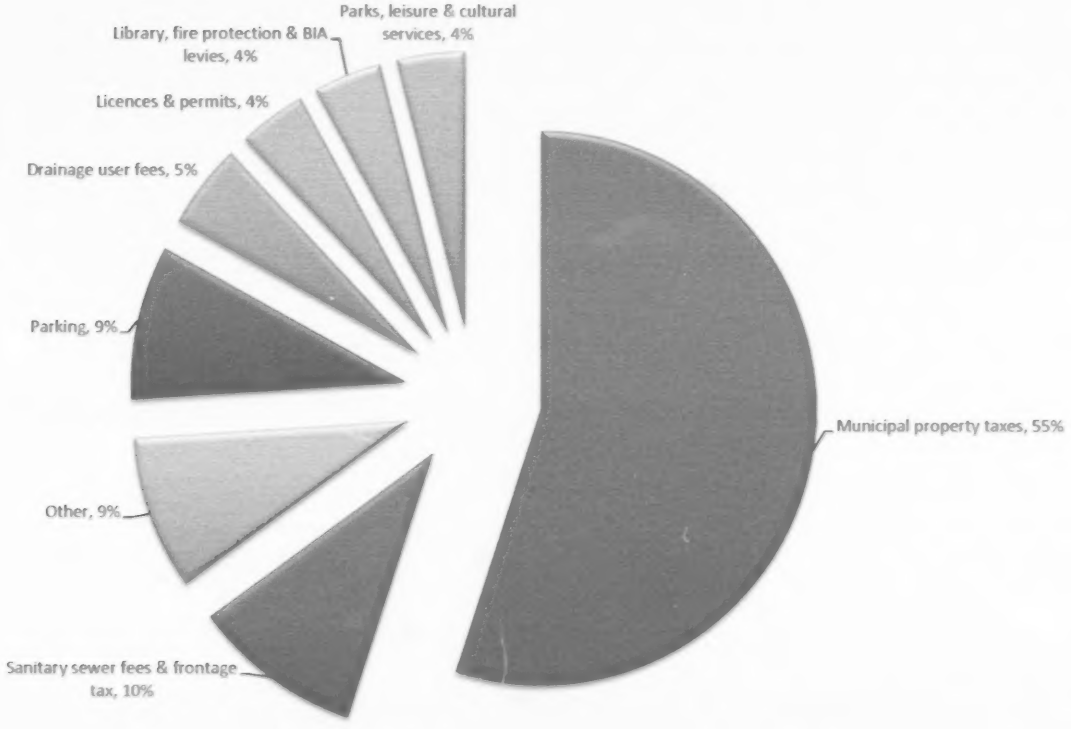

White Rock - Long Term Debt per Capita
$60
$50
$40
$30
$20
$10
$-
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
General
Sanitary (Terry Road Local Improvement)

2012 REVENUES

Long term fiscal sustainability is an important goal for the City of White Rock. Working to achieve this goal requires solid, informed direction and decisions on financial issues, but also, on the provision of services and land use within the community.

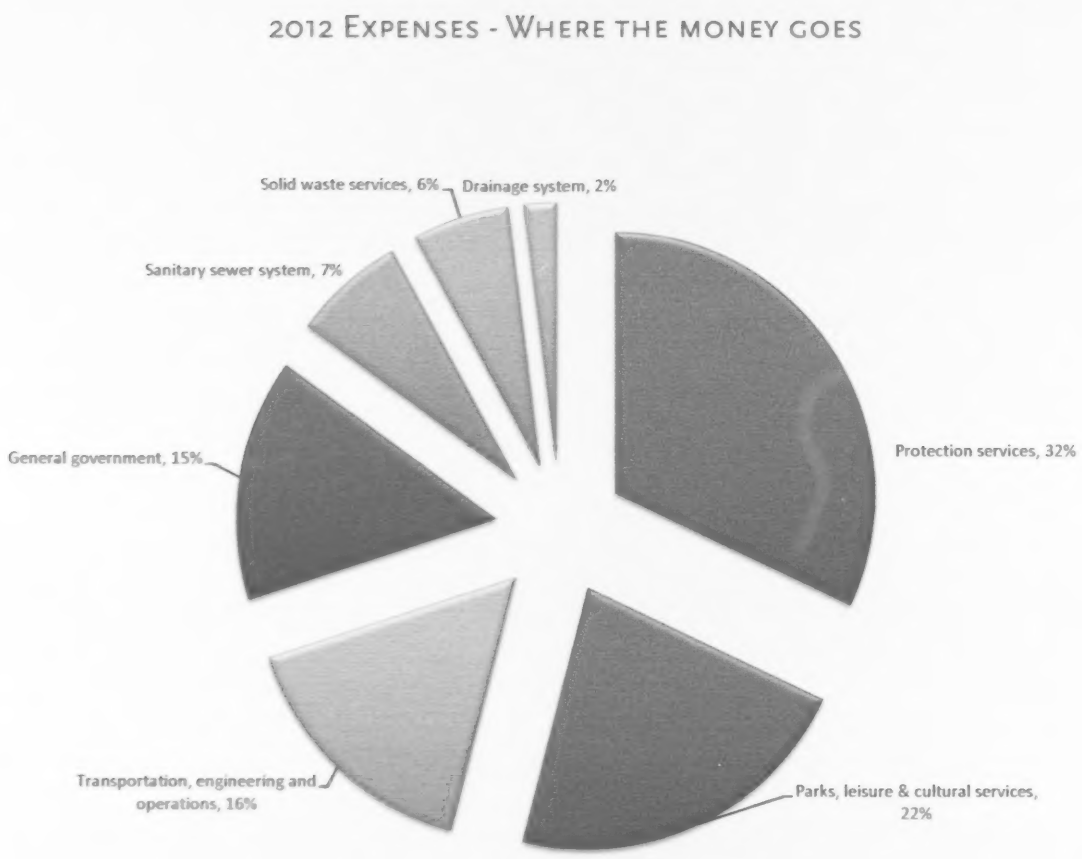
On an annual basis, Council and staff work to prepare a five year financial plan and engages the community for input on that plan. The City strives to set responsible budgets and meet the targets within those budgets. We continually aim to manage the delicate balance needed to provide the services demanded by the public with the ability and willingness to pay for those services, while also focusing on planning for the long term impact on the community.

2012 Revenues - Where the money comes from


Parks, leisure & cultural services, 4%
Library, fire protection & BIA levies, 4%
Licences & permits, 4%
Drainage user fees, 5%
Parking, 9%
Municipal property taxes, 55%
Other, 9%
Sanitary sewer fees & frontage tax, 10%

2012 EXPENSES

Wondering where you money goes when you pay your property taxes? From fire rescue, to reserves for future upgrades and replacement of infrastructure, your money goes toward providing a variety of services and amenities for a livable community.


2012 Expenses - Where the money goes
Solid waste services, 6%
Drainage system, 2%
Sanitary sewer system, 7%
General government, 15%
Protection services, 32%
Transportation, engineering and operations, 16%
Parks, leisure & cultural services, 22%

2012 GRANTS-IN-AID

The City of White Rock provided funding and support to the following organizations and events.

SOCIAL
Alexandra Neighbourhood House
(Assoc. of Neighbourhood Houses), $500
Alzheimer Society of British Columbia, $500
Atira Women's Resource Society, $750
*Avalon by the Sea, $1,000
Canadian Red Cross, $500
Kids Help Phone, $250
Peninsula Community Response Network, $250
Semiahmoo Family Place Association, $500
Semiahmoo House Society, $1,000
Semiahmoo Peninsula Marine Rescue Society, $1,000
WR Come Share Society, $2,000

CULTURAL
Christmas on the Peninsula, $2,000
Community Arts Council, $750
Community of Lights Event Society, $4,000
Crescent Beach Pipe Band, $750
Peninsula Arts Foundation, $1,000
Peninsula Production Society, $1,000
Soul of the World Multicultural Choir, $1,000
Theatre BC Greater Vancouver Zone Festival, $1,000
White Rock Community Orchestral Society, $500
WR Player's Club, $1,500

ATHLETICS/SPORTS
Ocean's Athletics Track & Field, $500
Peace Arch Monarch Lions Club, $500
RCAC 2812 Seaforth Highlanders, $750
907 White Rock Squadron Committee (Air Cadets), $750

OTHER
Critter Care Wildlife Society, $250
Earl Marriott Dry Grad, $250
Friends of Semiahmoo Bay Society, $500
WR and Surrey Naturalists, $300
Semiahmoo Secondary Dry Grad, $250

MAYOR
WAYNE BALDWIN

COUNCILLOR
ALAN CAMPBELL

COUNCILLOR
HELEN FATHERS

COUNCILLOR
LOUISE HUTCHINSON

COUNCILLOR
BILL LAWRENCE

COUNCILLOR
GRANT MEYER

COUNCILLOR
LARRY ROBINSON

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